



ADOPTED BUDGET

Fiscal Year 2026



bryantx.gov

CITY OF BRYAN, TEXAS

ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2025-2026

This budget will raise more revenue from property taxes than last year's budget by an amount of \$6,574,051 which is a 11.0% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3,376,544.

City Council Record Vote

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

FOR: Mayor Gutierrez, Mayor Pro-Tem Edge, Councilmembers Torres, Arrington, Salvato, Ewers-Shurtleff, and Boriskie

AGAINST: None

PRESENT and not voting: None

ABSENT:

Tax Rate	Adopted FY 2025-26	Adopted FY 2024-25
Property Tax Rate	0.624000	0.624000
No-New Revenue Rate	0.588897	0.604641
No-New Revenue M&O Tax Rate	0.427342	0.398968
Voter Approval Tax Rate	0.628978	0.640317
Debt Rate	0.171154	0.160370

Comparison of Adopted and Current Tax Rate		
Tax Rate	Adopted FY 2025-26	Adopted FY 2024-25
M&O Tax Rate	0.452846	0.463630
Debt Tax Rate	0.171154	0.160370
Total	0.624000	0.624000

The total amount of municipal debt obligation secured by property taxes for the City of Bryan is \$205,579,155.



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**City of Bryan, Texas
Fiscal Year 2026
Adopted Annual Budget**

Table of Contents

City Manager's Transmittal Letter.....	i
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Introduction

Principal City Officials	1
Budget Calendar	3
Organizational Chart	4
Single Member (City Council) District Map	5
Community Profile	7
Strategic Plan	14
Strategic Areas of Emphasis by Department.....	24
Budget Introduction	26
Financial Policies	30

Budget Overview

Budget Summary	36
Summary of All Funds	37
Change in Fund Balance-By Fund	38
Revenue by Type – All Funds	39
Expenses – by Category	40
Budgeted Transfers.....	41
Property Tax Calculation and Distribution	42
Summary of Authorized Positions	43

General Fund

General Fund Overview	
General Fund Description.....	45
General Fund Summary	46
Fiscal Year 2026 Revenues	47
Fiscal Year 2026 Expenditures.....	48
Summary of Expenditures by Department	
Public Safety	
Municipal Court.....	50
Police Services	51
Fire Services.....	52
Bryan Animal Center	53
Public Works	
Engineering Services.....	54
Streets & Drainage	55
Traffic.....	56
Development Services	
Development Services.....	57
Code Enforcement.....	58
Community Development Administration	59
Community Services	
Bryan – College Station Library Services.....	60
Parks and Recreation	61
Support Services	
Fiscal Services.....	62
Information Technology	63
Human Resources	64
Facility Services.....	65
Fleet Services.....	66

General Fund – continued

General Administration	
Executive Services	67
Economic Development.....	68
Internal Audit.....	69
City Secretary	70
City Council Services.....	71
Communications & Marketing.....	72
Legal Services	73
Payments to Other Agencies	74

Debt Service Fund

Debt Service Fund Overview	
Debt Service Fund Description.....	76
General Debt Service Summary of Revenues and Expenditures	77
Debt Service Requirements.....	78

Enterprise Funds

Enterprise Funds Overview	
Enterprise Fund Descriptions	80
Enterprise Fund Summary.....	82
Bryan Texas Utilities (“BTU”) Fund.....	84
Water Fund	87
Wastewater Fund.....	89
Solid Waste Fund	91
Airport Fund	93
Bryan Commerce & Development.....	95

Special Revenue Funds

Special Revenue Funds Overview	
Special Revenue Fund Descriptions	97
Special Revenue Fund Summary.....	101
Hotel/Motel Tax Fund	102
Street Improvement Fund	103
Drainage Fund	104
Tax Increment Financing Zone #10-Traditions.....	105
Tax Increment Financing Zone #19-Nash Street	106
Tax Increment Financing Zone #21-Downtown.....	107
Tax Increment Financing Zone #22-Target and North Tract.....	108
Court Technology Fund	109
Community Development Fund	110
Capital Reserve Fund	112
Oil & Gas Fund.....	113
Midtown Park Operations Fund	114
Phillips Event Center Fund	116
Queen and Palace Theater Operations Fund	117

Internal Service Funds

Internal Service Fund Overview	
Internal Service Fund Descriptions.....	119
Internal Service Fund Summary.....	120
Employee Benefits Fund Summary	122
Self- Insurance Fund Summary.....	123
Warehouse Fund Summary.....	125

Capital Funding

Capital Funding Overview

Fund Description.....	127
Summary of Operating Capital Outlay.....	129
General Government Capital Improvements Projects.....	130
Water Capital Improvements Projects.....	131
Wastewater Capital Improvements Projects.....	132
Airport Capital Improvement Projects.....	133
BTU-Capital Improvement Projects.....	134

Appendix

Budget Ordinance	137
All Funds Summary-Exhibit A	139
Tax Levy Ordinance	140
FY 2026 Decision Packages	
General Fund Decision Package Request Summary.....	152
Enterprise, Internal Service, Special Revenue Funds Decision Package Request Summary.....	154
City of Bryan Financial Management Policy Statements.....	156
Glossary & Acronyms.....	174



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October 1, 2025

Honorable Mayor and City Council:

Pursuant to provisions of the City Charter and on behalf of the staff, I am pleased to present the City of Bryan Adopted Budget for Fiscal Year 2026, beginning October 1, 2025. The City of Bryan Adopted Budget reflects Bryan's financial plan for meeting citizens' needs for a thriving community in the growing Brazos Valley. Growth in Bryan has been and will continue to be affected by several factors, including:

- Continued commercial and residential development, including the annexation of a large industrial property that has bolstered commercial property value increases
- Growth of single-family residential property values helping drive an upward trend in property tax revenues year over year
- Continued efforts to attract and secure new enterprise commitments from large corporations looking to expand operations in the Texas Triangle
- Pursuit of quality of life amenities in the Travis Bryan Midtown Park area, as well as in other areas of Bryan
- Expansion of program opportunities in the Downtown area
- Ongoing projects as a part of the biennially adopted Capital Improvement Plan (CIP)

The following are key assumptions used in the preparation of the Fiscal Year 2026 Budget:

- The property tax rate of \$0.62400 per \$100 was maintained for the Fiscal Year 2026 Budget
- By the end of FY 2026, Tax Increment Reinvestment Zone (TIRZ) #10 Traditions property valuations will no longer be captured in the separate appraisal roll, but will be added to the City's overall appraisal roll
- Bryan will maintain a structurally balanced budget over the 5-year forecast horizon to ensure projected ongoing revenues cover ongoing costs
- A net zero change to the authorized position count occurred with the movement of one full time position from BTU to the City of Bryan General Fund
- The Budget reflects efforts to provide the best value in City services to the citizens of Bryan
- Fundamental financial measures of operating cash levels and debt service coverages are projected to remain above target levels
- The City maintains a long-term high level of service through continued capital investment
- Citizens' overall cost of City services remains competitive

Revenue and expenditure assumptions in the Fiscal Year 2026 Adopted Budget reflect the key assumptions listed above. Overall, a 13.1% increase in General Fund revenues, transfers, and right-of-way payments are forecasted in Fiscal Year 2026 versus the Fiscal Year 2025 Adopted Budget. General Fund property tax revenue will increase by 12.6% from Fiscal Year 2025. Overall, net taxable property values increased by 11.0%. The City Council voted to maintain the tax rate of \$0.62400 per \$100 valuation for Fiscal Year 2026. Of this rate, \$0.452846 per \$100 of assessed valuation is the M&O (maintenance and operation) rate, while the I&S (interest and sinking) rate is \$0.171154 per \$100 of assessed valuation. General fund operating expenditures are budgeted to increase by \$4,540,000, or 4.3% from Fiscal Year 2025. The increase is primarily attributed to both one-time and recurring expenditure increases for the Public Safety departments totaling \$3,524,300 over the Fiscal Year 2025 Adopted Budget levels.



Based on current budgeted assumptions, the General Fund will maintain an unassigned fund balance of 136 days by the end of Fiscal Year 2026. This balance is an increase of thirty-five (35) days from the actual Fiscal Year 2024 balance and represents the planned use of fund balances for one-time projects and expenditures, but remains above the 60-day fund balance minimum set by policy and the 100-day fund balance target.

The Fiscal Year 2026 Adopted Budget, which includes the General Fund, Debt Service Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds, projects total expenditures of \$548.7 million, which is an increase of \$21.6 million, or 4.1%, compared to the Fiscal Year 2025 Adopted Budget. The individual fund summaries provide more details pertaining to the Fiscal Year 2026 budgeted expenditures.

As outlined in the Fiscal Year 2026 Budget Calendar, the budget development process incorporated numerous meetings and discussions among staff starting in March and continuing throughout the year until final adoption by the City Council in September. City Council presentations and discussions began with City Council Workshops in July and continued into August and September.

The Fiscal Year 2026 Adopted Budget is a sound financial plan that continues to provide an outstanding level of service to the community. As is always the case, I am proud of the work of our staff who have spent considerable time preparing the budget presented to you. My special thanks go to the managers and budget staff for their dedicated work preparing this document. Furthermore, my staff and I appreciate your leadership on priorities and initiatives that have helped shape this budget and thus the future of the City of Bryan. Please accept this Adopted Budget as the City's service plan for the citizens of Bryan for Fiscal Year 2026.

Sincerely,

Kean Register
City Manager



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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	Melissa Brunner	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

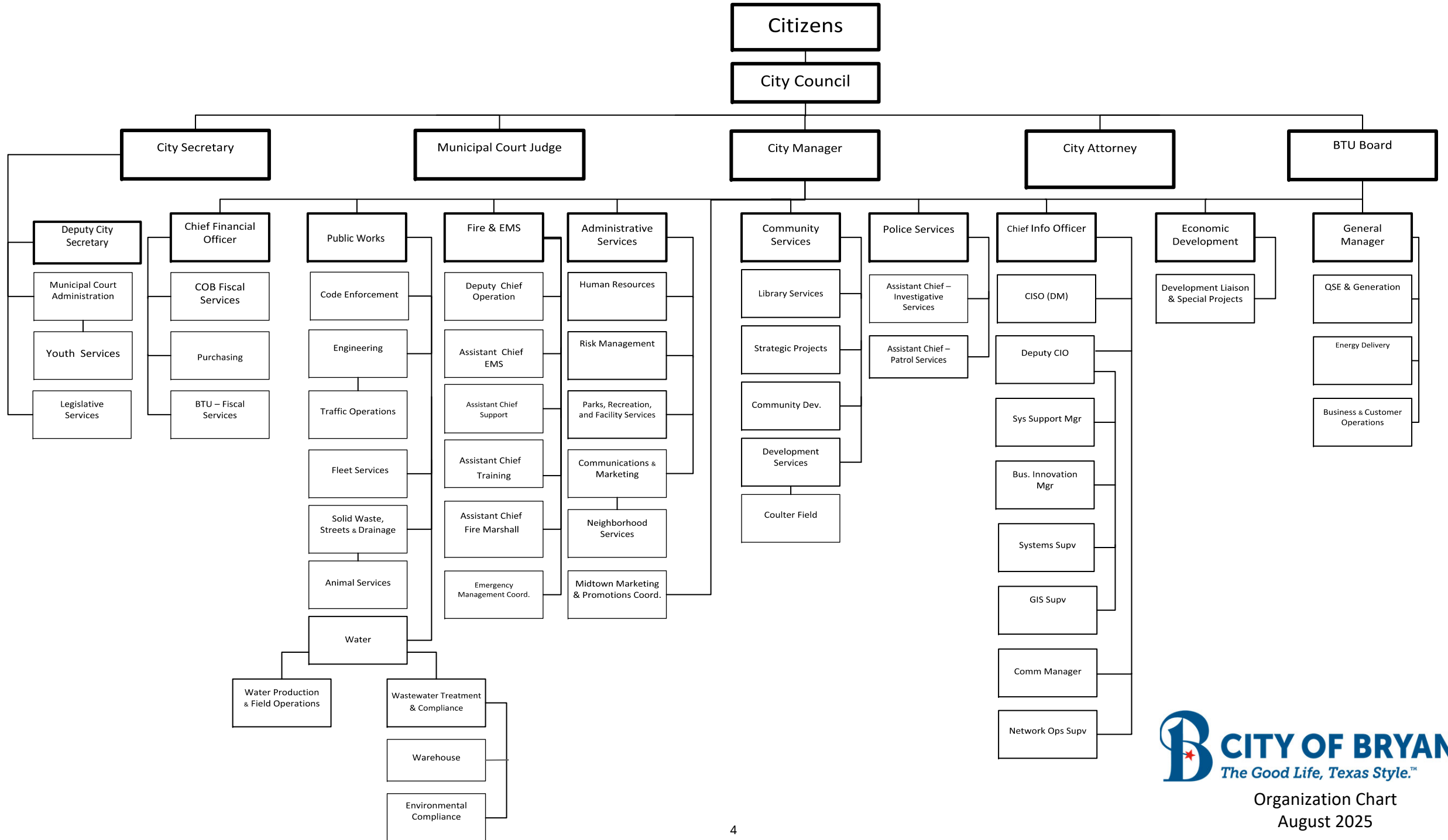
Deputy City Manager	Joey Dunn	979-209-5100
Deputy City Manager	Hugh R. Walker	979-209-5100
Chief Financial Officer	Katherine Tapscott	979-209-5080
Chief Information Officer	Cray Crouse	979-209-5470
Managing Director of Economic Development	Kevin Russell	979-209-5016
Public Works Director	Jayson Barfknecht	979-209-5929
Fire Chief	Richard Giusti	979-209-5971
Police Chief	Dean Swartzlander	979-209-5387
BTU General Manager	Gary Miller	979-821-5750



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BUDGET CALENDAR

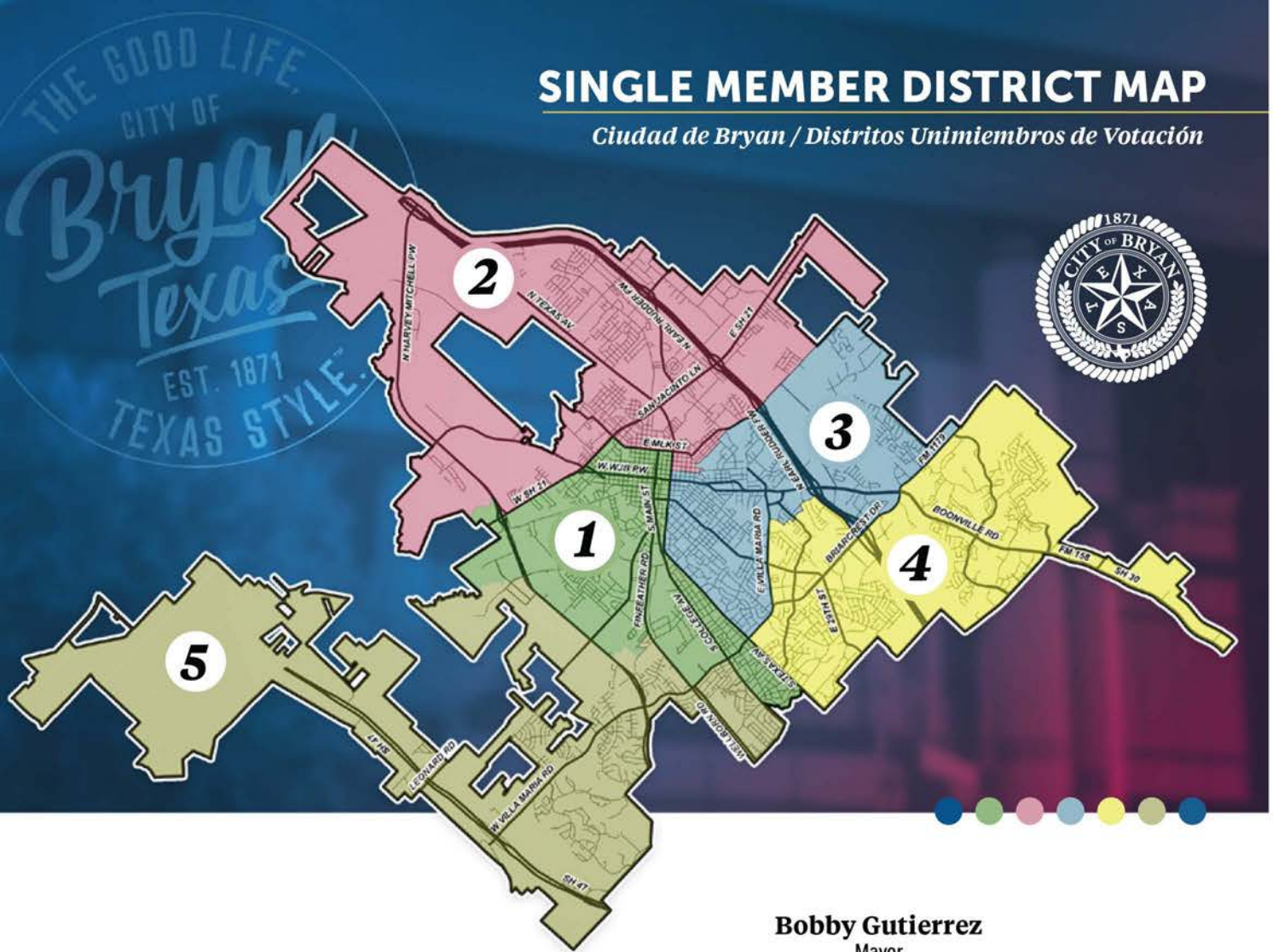
Dates and Activities	
February 3, 2025	Budget entry available to departments
March 3, 2025	Decision Package requests due to Human Resources (HR), Fleet, Information Technology (IT), and/or Facilities for review
April 14, 2025	Decision Package requests due to Budget office
April 14, 2025	Budget entry, goals and objectives, and accomplishments due from divisions
May 12, 2025	Summary of Decision Packages presented to the City Manager
July 8, 2025	Council Workshop – FY 2026 Budget - General Fund, Debt Service, Internal Service, Special Revenue Funds, Enterprise Funds and CIP
July 25, 2025	Receive Certified Tax Roll
July 30, 2025	Notice of Public Hearing on Budget sent to City Secretary
August 6, 2025	The Proposed Budget is filed with City Secretary's office and posted on the City's website
August 7, 2025	Publish Notice of Public Hearing on Budget and post on the City website and Channel 16 News
August 12, 2025	Discuss proposed tax rate, record vote and schedule public hearing; schedule public hearing on proposed budget
August 13, 2025	Deliver Notice of Public Hearing on Tax Rate to City Secretary
August 16, 2025	Publish/post notice of public hearing on Tax Rate
August 26, 2025	Public hearing on Proposed Budget; First Reading of Ordinance to Adopt Budget
September 9, 2025	Public hearing on tax rate; First reading of Ordinance on Tax Rate; Second Reading of Ordinance to Adopt Budget
September 16, 2025	Second reading of Tax Rate Ordinance; Ratification of Tax Rate
November 11, 2025	Acceptance and approval of the final tax roll for Tax Year 2025



Organization Chart
August 2025

SINGLE MEMBER DISTRICT MAP

Ciudad de Bryan / Distritos Unimiembros de Votación



CITY OF BRYAN Form of Government

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

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



Bobby Gutierrez
Mayor
(Nov. 2022 – Present)

DISTRICT
1

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

DISTRICT
2

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

DISTRICT
3

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

DISTRICT
4

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

DISTRICT
5

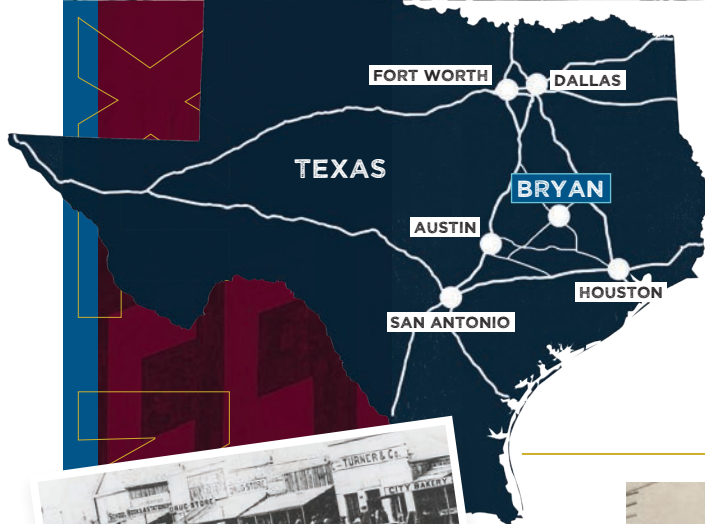
Marca Ewers-Shurtleff
Councilmember
Single Member District 5
(Dec. 2022 – Present)

PLACE
6

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



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Welcome to BRYAN, TEXAS

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



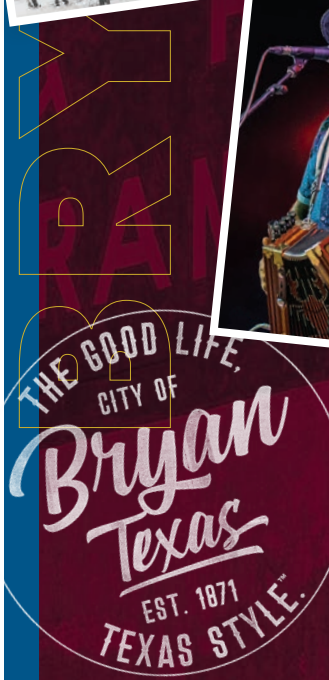
Downtown Bryan

In the 150+ years since Bryan's founding, many Texas railroad stops became nothing more than ghost towns; but the optimistic spirit and determination that built Bryan in its early years continues to define the city today. It is a community that successfully couples dynamic growth with historic importance.



Travis Bryan Midtown Park

From Travis Bryan Midtown Park to its revitalized Historic Downtown, Bryan is defined by renewed growth, development, and innovation. Its success can be attributed to the wonderful people that call Bryan home and are proud to live here. From the accessible parks, the educational and cultural opportunities, the well planned and well managed community, and the "best in class" public services, the City of Bryan really is "The Good Life, Texas Style."™





BRYAN'S HISTORY

CITY OF BRYAN COMMUNITY PROFILE

Like many Texas communities, the City of Bryan began as a small-town stop along the state's expanding railway system. However, almost from the beginning, Bryan was different. It quickly distinguished itself from the many other railway stops across the state by flourishing into a vibrant and permanent center of business and trade.



Late 1800s

In the late 1800s, a large number of German, Czech and Italian immigrants settled in the Brazos River Valley. Their children and grandchildren left area cotton farms and moved to Bryan, many entering the business world. Attracted by the community's prosperity, a merchant class developed. Many were involved in the export of cotton, grain, oil, livestock, wool and hides. Bryan also benefited from the Agriculture and Mechanical College (Texas A&M University), which opened its doors in 1876. The college was located four miles outside of Bryan on land given to the state by Harvey Mitchell.



Early 1900s

Throughout the early 1900s, Bryan continued to flourish, partly due to its rich agricultural farmlands, the railroad and the area's abundance of cotton, cattle and oil. Bryan survived the hard times of the Great Depression and continued to grow through the post-war years.

Late 1960s

In the late 1960s, local business interests established the Brazos County Industrial Park, creating an enhanced atmosphere for industrial development. The Bryan Business Park followed, fueling the area's growth.



After 1980s

In the late 1980s, a movement toward downtown's revitalization began, bringing businesses and interest back to Downtown Bryan. In 1992, Bryan became a Texas Main Street City, receiving design and technical assistance from the Texas Historical Commission. In 2014, Downtown Bryan was named a Texas Cultural District.

Present

Today, Bryan has a vital and robust economy. The City has successfully attracted numerous technology, bio-pharma and internet-based firms into the community. These companies provide technological and support services throughout the state including advertising, networking, graphic design, interactive media and communications. Bryan has quality schools, state-of-the-art healthcare, safe neighborhoods and a history that is reflected in its buildings and the pride of its residents.

93,316
Residents

POPULATION (ESTIMATED)

55.79
Square miles

SIZE



A Texas
Cultural
District





PUBLIC UNIVERSITIES

CITY OF BRYAN COMMUNITY PROFILE

Texas A&M University



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

The 2,000-acre RELLIS Campus was founded in 2016 and is one of Texas A&M University System's private-public partnerships. It serves as an ecosystem that fosters cutting-edge research, technology development, higher education and workforce training. The Texas A&M Transportation Institute (TTI) and the Texas A&M Engineering Experiment Station (TEES), along with academic, corporate and private partners, conduct valuable research for world-changing technologies, processes and products with state-of-the-art research laboratories, testing and proving grounds. At the RELLIS campus, post-secondary degree education and training are offered with programs through Blinn College, multiple universities within the Texas A&M System and the Texas A&M Engineering Extension Service (TEEX). Texas A&M began offering courses on the campus in 2018.

Source: Texas A&M University

RELLIS Campus



Blinn College



In addition to the four-year programs offered at Texas A&M University, Blinn College offers two-year associates degree programs and vocational training programs at its Bryan campus. Blinn is one of the largest junior/community colleges in Texas. Blinn consistently has the highest transfer rate in the state, the highest percentage of students who go on to earn bachelor's degrees, and transfers more students to Texas A&M University than any other community college.

Source: Blinn College



City Government Structure

The City of Bryan Charter establishes a council/manager form of government. The seven-member city council consists of a mayor and six council members; the mayor and one councilmember are elected at-large while the other five are elected from single-member districts. The mayor and council members are elected for alternating four-year terms with two term limits. The role of the City Council is to enact ordinances and resolutions, adopt regulations, set policy and direct city staff in the decision-making process.

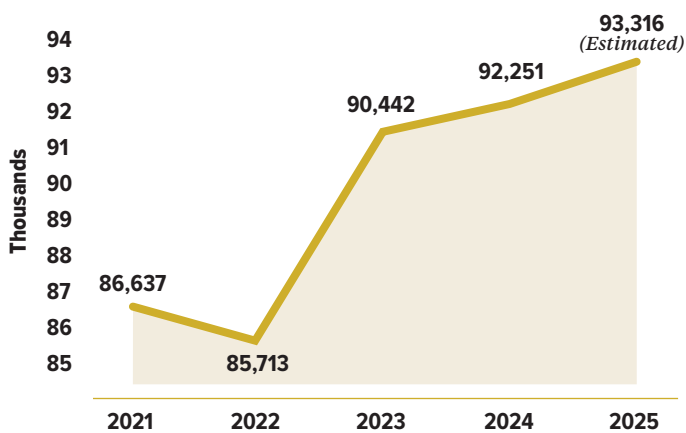
The City Council, by majority vote, appoints the City Manager, City Secretary, City Attorney, and Municipal Court Judge. The City Manager is responsible and accountable for the routine administration and direction of the municipal organization. The City offers a full array of municipal services including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





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

City of Bryan Population Estimate 2021-2025



Source: City of Bryan

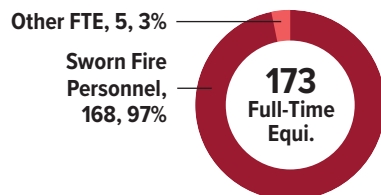
Public Safety

Priority Call Response Time:	Traffic Accident Rate (per 1,000):	Crime Rate of Growth/Decline:
5.35 Minutes	18.04	14% Decrease



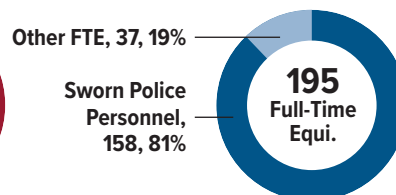
Fire Stations: 5

26,179 Unit Responses



Police Stations: 1

65,145 Calls for Service



Source: City of Bryan

City of Bryan Facts

Date of Incorporation:

November 29, 1871

Population Estimate:

93,316 (Estimated)

Form of Government:

Council/Member

Fiscal Year:

October 1 – September 30

Current Property Tax rate:

\$0.62400

Sales Tax Rate:

Brazos County	0.50%
City of Bryan	1.50%
State	6.25%

Hotel/Motel Tax:

7.0%

Corporate Limits:

55.79 (sq. miles)

Paved Lane Miles:

888 miles

Community Services

Parks & Recreation

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

Library Services

Public Library Locations	2
Genealogy/History Center	1
Electronic Book Collection	183,137
Physical Book Collection	67,683

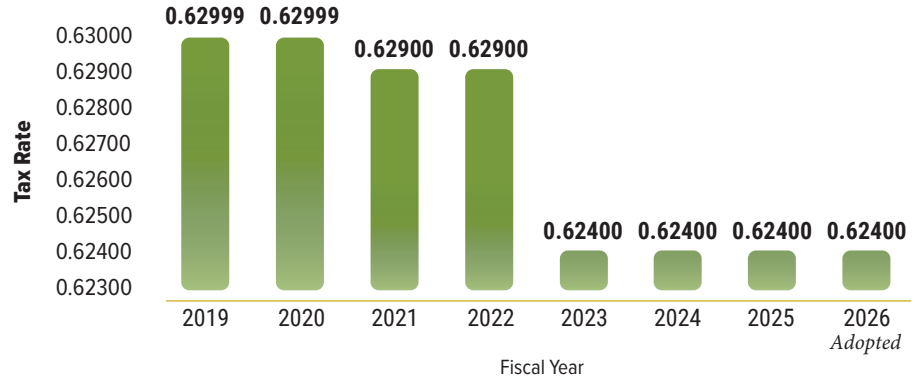
34%

Animal Center Adoption Rate

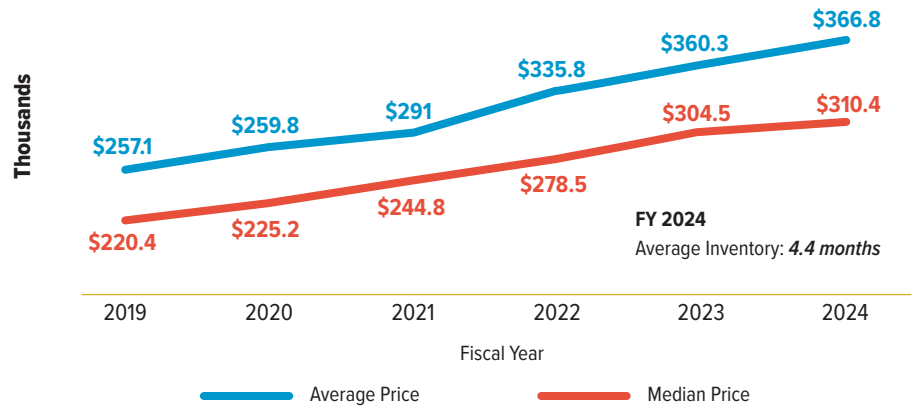


Development Statistics

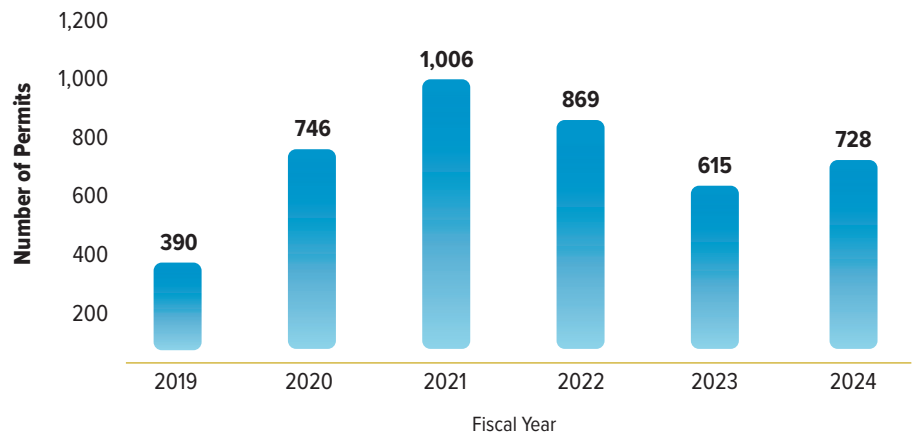
Property Tax Rate FY 2019 - FY 2026



Home Sales Bryan - College Station 2019 - 2024



Single Family Building Permits 2019 - 2024



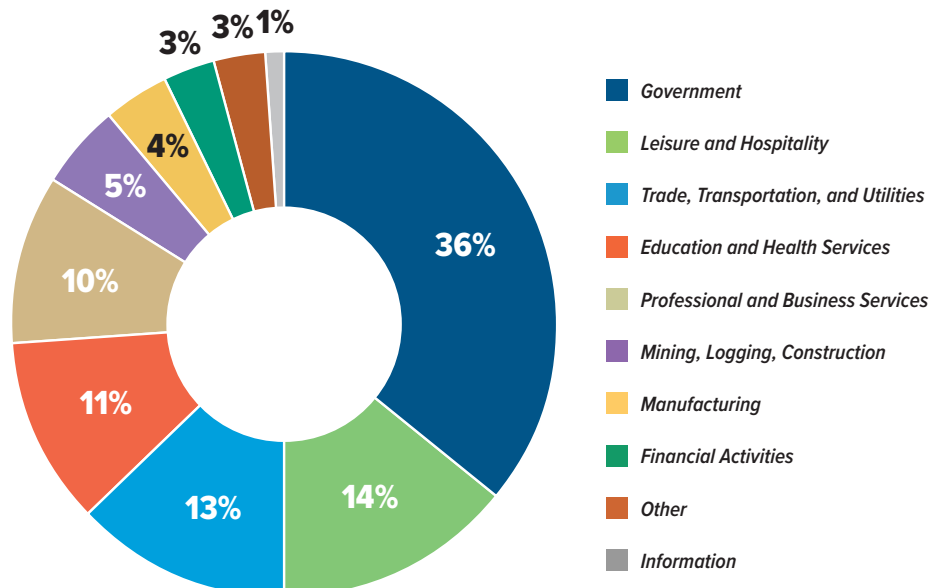
Employment Statistics

Texas Metro Areas Employment Statistics April 2025*

2.9%
Unemployment
Rate
April 2025

Metro Area	Employment	Unemployment Rate
Midland	106,353	2.6
Amarillo	141,368	2.7
San Angelo	63,763	2.7
College Station-Bryan	154,182	2.9
Lubbock	188,600	3.0
Abilene	88,518	3.0
Odessa	88,526	3.1
Austin-Round Rock	1,533,003	3.1
Wichita Falls	67,534	3.2
Waco	150,092	3.3
Tyler	120,247	3.3
Sherman-Denison	72,565	3.3
San Antonio-New Braunfels	1,369,867	3.4
Dallas-Fort Worth-Arlington	4,565,370	3.5
Victoria	45,675	3.5
Texarkana	63,112	3.6
Texas	15,922,661	3.7
Corpus Christi	213,683	3.8
Houston-The Woodlands-Sugar Land	3,909,804	3.9
El Paso	425,065	3.9
Longview	130,604	4.0
Killeen-Temple	204,895	4.1
Laredo	122,145	4.5
Beaumont-Port Arthur	186,173	4.6
McAllen-Edinburg-Mission	405,767	5.5
Brownsville-Harlingen	198,296	6.9

Largest Employers by Industry 2025



*Source: Bureau of Labor Statistics



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Strategic Plan

CREATING BRYAN'S FUTURE



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

Vision Statement

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

Mission Statement

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

Organizational Values

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

Strategic Initiatives

Public Safety

Bryan residents enjoy a safe and healthy community.

Service

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

Infrastructure

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

Economic Development

Bryan is an economically diverse and developing community.

Quality of Life

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

PUBLIC SAFETY – KEY RESULT AREAS

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

Police

Objectives

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

Criteria

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

Performance Measures

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

Fire

Objectives

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

Criteria

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

Performance Measures

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

Emergency Medical Services

Objectives

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

Criteria

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

Performance Measures

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

Emergency Management

Objectives

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

Criteria

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

Performance Measures

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

SERVICE – KEY RESULT AREAS

- ❖ City Wide
- ❖ Organizational-wide

Objectives

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

Criteria

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

Performance Measures

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

INFRASTRUCTURE-KEY RESULT AREAS

- ❖ City-wide
- ❖ Organizational-wide

Objectives:

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

Criteria:

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

Performance Measures:

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

ECONOMIC DEVELOPMENT – KEY RESULT AREAS

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

Objectives

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

Criteria

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

Performance Measures

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

Bryan Business Council

Objectives

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

Criteria

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

Performance Measures

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

The Research Valley Partnership

Objectives

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

Criteria

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

Performance Measures

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

QUALITY OF LIFE – KEY RESULT AREAS

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

Parks & Recreation Programs

Objectives

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

Criteria

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

Performance Measures

- Number of accidents and incidents recorded
- City Council has a Parks Master Plan
- Number of sports programs offered annually
- Number of new parks amenities added
- Citizen satisfaction surveys
- Number of monthly Parks and Recreation Advisory Board Meetings
- Number of patrons who utilize parks facilities and programs
- The Parks Activity Guide is produced annually

Downtown Bryan History, Arts, Culture & Commerce

Objectives

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

Criteria

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

Performance Measures

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

Educational Enrichment Programs

Objectives

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

Criteria

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

Performance Measures

- Number of grants received and available funding levels for programs
- Number of informational events provided to local students and community members
- Community members access City provided educational resources
- Average household income levels
- Number of monthly joint COB/BISD meetings
- Channel 16 is utilized to share community information
- Number of educational opportunities offered through Parks & Recreation

Access to Health Care & Wellness Programs

Objectives

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

Criteria

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

Performance Measures

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

Housing and Neighborhood Enhancement

Objectives

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

Criteria

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

Performance Measures

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



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Strategic Areas of Emphasis By Department

City Departments	Public Safety	Service	Infrastructure	Economic Development	Quality of Life
<i>Municipal Court</i>	X	X			X
<i>Police Services</i>	X	X			X
<i>Fire & Emergency Operations</i>	X	X			X
<i>Bryan Animal Center</i>	X	X			X
<i>Engineering Services</i>	X	X	X	X	X
<i>Streets & Drainage</i>	X	X	X	X	X
<i>Traffic Operations</i>	X	X	X	X	X
<i>Development Services</i>		X		X	X
<i>Code Enforcement</i>	X	X		X	X
<i>Community Development</i>	X	X		X	X
<i>Library Services</i>		X		X	X
<i>Parks and Recreation</i>		X	X	X	X
<i>Fiscal Services</i>		X			X
<i>Information Technology</i>	X	X	X	X	X
<i>Human Resources</i>	X	X			X
<i>Facility Services</i>	X	X	X		X
<i>Fleet Services</i>	X	X			
<i>Executive Services</i>	X	X		X	X
<i>Business Liason/Special Projects</i>		X		X	X
<i>Economic Development</i>		X		X	X
<i>Internal Audit</i>		X			
<i>City Secretary</i>	X	X		X	X
<i>City Council</i>	X	X	X	X	X
<i>Communications and Marketing</i>	X	X		X	X
<i>Neighborhood & Youth Services</i>		X		X	X
<i>Legal Services</i>		X			
<i>Water/Wastewater/Solid Waste</i>	X	X	X	X	X
<i>Bryan Texas Utilities (BTU)</i>	X	X	X	X	X
<i>Coulter Airport</i>	X	X	X	X	X
<i>Bryan Commerce and Development (BCD)</i>		X	X	X	X
<i>Hotel/Motel Tax</i>		X		X	
<i>Tax Increment Reinvestment Zones (TIRZ's)</i>		X	X	X	X
<i>Court Technology</i>	X	X			X
<i>Capital Reserve</i>			X	X	X
<i>Oil and Gas</i>			X	X	X
<i>Midtown Park</i>		X	X	X	X
<i>The City Course & Event Center at PEC</i>		X	X	X	X
<i>The Queen and Palace Theaters</i>		X	X	X	X
<i>Self Insurance and Employee Benefits</i>		X			X
<i>Warehouse</i>		X	X		



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INTRODUCTION

Budget Document Key Elements

The following is a summary of key elements included in the City of Bryan FY 2026 proposed budget, which begins October 1, 2025 and ends September 30, 2026. 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.

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 (5) approved by the City Council by a separate resolution on a biennial basis.

The City maintains the other post-employment benefits (OPEB) trust fund, capital projects funds, bond funds, and the 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 2026.
- 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 Community Profile which provides readers with a brief history of the City of Bryan as well as pertinent statistical information.
- The Budget Overview provides narrative 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, goals for FY 2026, budgeted personnel, and financial data.
- The Appendix includes supplementary material including the Tax Rate Ordinance and the Budget Appropriation Ordinance, the Tax Rate Calculation, a decision package summary, and a glossary of terms and acronyms are also included in the Appendix.

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: Used to account for 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: public safety, public works, development services, community services, general administration, and support services.
- Debt Service Fund: Used to account for the collection of property taxes collected and remitted 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) and capital projects funds: Used to account for the expenditures of resources accumulated from the sale of debt instruments earmarked for such projects, as well as expenditures allocated for capital projects that will be cash funded through one-time revenues.
- 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.

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. The accounting used for fiduciary funds is much like that used for proprietary funds. This fund is not included in the budget.

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 the existing fund balance. It is the City's policy to fund recurring expenditures with recurring revenues to avoid budget shortfalls, and utilizes one-time revenues to fund one-time expenditures. A summary of anticipated changes to the fund balance 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 year's 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 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 proposing 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 Debt Service Fund. The property tax rate is adopted by ordinance of the City Council.

Presentation of Annual Reporting Periods

The budget document presents annual reporting periods for FY 2024 actual revenues and expenditures, FY 2025 adopted budget, FY 2025 budget as amended by City Council, FY 2025 projected expenditures based on results projected at the time budgets were prepared, and the FY 2026 budget proposed by the City Council. The budget book compares (\$ and % change) the FY 2026 proposed budget with the FY 2025 adopted budget.

Capital Improvements

The City of Bryan budgets capital improvements through two separate, yet related, processes based on the nature of the cost and the useful life of the asset. 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 should exceed \$200,000. The CIP is presented to City Council for approval on a biennial basis. Projects are identified in the debt issuance process, and 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 2026 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 October 8, 2024. 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 2026 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, \$0.171154 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 \$10,000, so they must be purchased through utilization via 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 2025, the City is projected to spend \$22,500 for outside lobbyists. During FY 2026, 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 2026 BUDGET SUMMARY

The FY 2026 adopted budget for the City of Bryan includes combined total expenditures of \$548,670,400, inclusive of all departments within the General Fund, Special Revenue Funds, Enterprise Funds, and Internal Service Funds. This adopted expenditure amount is \$21,806,900 more than the FY2025 Adopted Budget of \$526,863,500. The change in appropriated expenditures from FY2025 to FY2026 is the result of increases in both one time and recurring expenditures as well as yearly salary and benefit increases to aid in employee retention.

Budgeted Revenues

The City derives a majority, 67.7%, of its revenues from charges for services related to various City activities such as delivery of energy services, provision of water and wastewater services, solid waste services, as well as charges related to other services provided by City departments. In total, for FY2026, the City is anticipating revenues of \$367,261,400 in the Charges for Service category.

Taxes make up 18.4% of anticipated revenues for FY2026, making it the second largest revenue category. The General Fund collects the M&O (maintenance and operations) property taxes as well as sales taxes, while the Debt Service fund collects the I&S (Interest and Sinking) portion of the City's overall property tax rate to support the payment of long-term debt obligations. TIRZ Zones 10, 21, and 22 also collect property taxes for the properties located in those respective zones, however, any property taxes collected from a TIRZ zone must be utilized within that zone in accordance with applicable laws. The Oil and Gas fund also collects a small portion of property taxes related to mineral rights owned by the City.

The City's third largest revenue category, investment earnings and other miscellaneous income, make up 6.4% of anticipated revenues for FY2026. While most of the revenue under this categorization is related to contributions to the Employee Benefits fund for health insurance premiums, other items that fall under this categorization would include the interest earned on investments held as well as revenues from the sale of property. Also included within this category are revenues that do not appropriately fit within another defined revenue category.

Revenues generated from right-of-way payments and transfers from other departments are expected to make up 5.9% of the City's FY 2026 anticipated revenues. Within this revenue category are the right-of-way payments made by the City's various enterprise business units (BTU, Water, Wastewater, and Solid Waste Departments), to the General Fund. These are payments based on a percentage of total revenue collected by those individual units. The transfers-in revenue category is related to the transfer of funds for administrative services rendered. The dollar amount of the transfers is determined using historical data as well as with input from the departments and outside contractual services to advise on allocation amounts. Each fund summary displays their respected transfers-in revenue.

Franchise fees, licenses and permits, intergovernmental revenues, and fines, forfeits, and penalties account for 1.7% of the City's anticipated revenues for FY2026. Franchise fees are assessed to companies utilizing the City's right-of-way for business purposes. The City currently collects franchise fees from oil and gas companies, telecommunication companies, and cable television providers.

Budgeted Appropriation of Expenditures

The City's largest expenditure category is Supplies, comprising 26.2% of expenditures for all funds. The City has seen continued growth in the cost of operationally necessary supplies and has thus increased the budgets in this category year over year. Primarily, energy and fuel costs for Bryan Texas Utilities (BTU) are driving the increase in supplies over that of the FY 2025 adopted budget.

Salaries and Benefits accounts for 20.9% of all budgeted expenditures, making it the second largest expense category. For FY26, a 4.0% merit increase is included for salaries and benefits for all City departments.

Miscellaneous and transfers-out combined account for 14.8% of expenditures across all funds. Miscellaneous expenditures are related to expenses such as contractual services, labor and other services paid to outside entities, while transfers out are utilized to fund ongoing operations between funds that utilize the services of one another. Administrative reimbursement expenses are paid

Capital expenditures accounts for 14.4% of expenses across all funds, and a detailed list of all new capital expenditures can be found in the capital funding section of the budget book. For most funds, capital outlay is related to one-time expenditures approved as a part of the Decision Package process that takes place in May of each Fiscal Year. Several funds maintain permanent capital budgets related to ongoing projects for water and sewer line construction, street and drainage improvement projects, and energy infrastructure projects.

Maintenance and services account for 13.5% of all expenditures and is the fifth largest expense category across all funds. Departments use these funds for several purposes including: building and vehicle maintenance, payment of utility bills, rental of equipment, professional services, among others.

Debt service expenses are 10.2% of expenditures across all funds. Debt service expenses are those payments for interest and principal on long-term debt obligations that the City currently maintains in the Debt Service and Enterprise Funds. These debt service expenditures should be recognized as direct payments from the respective funds for their individual bond funded projects such as those for wastewater improvements, water line construction or improvements, streets, and drainage improvements and other projects. These are not the only "debt service" payments made by these funds, as transfers between these funds and the Debt Service fund are made for self-supporting debt obligations.

City of Bryan, Texas
All Funds Summary
Fiscal Year 2026

REVENUES	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
Governmental Funds:							
General	\$ 105,983,182	\$ 103,346,100	\$ 103,346,100	\$ 107,610,200	\$ 117,480,700	\$ 14,134,600	13.7%
Debt Service	18,804,710	17,406,400	17,406,400	17,222,000	19,383,100	1,976,700	11.4%
Hotel/Motel Tax	2,888,620	2,472,000	2,472,000	3,150,500	3,030,000	558,000	22.6%
Street Improvement	7,543,922	6,760,000	6,760,000	6,965,000	6,860,000	100,000	1.5%
Drainage	1,199,482	1,060,000	1,060,000	1,095,000	1,065,000	5,000	0.5%
TIRZ #10 (Traditions)	5,047,542	5,021,000	5,021,000	5,039,607	3,615,700	(1,405,300)	-28.0%
TIRZ #19 (Nash Street)	535,121	460,000	460,000	540,000	-	(460,000)	-100.0%
TIRZ #21 (Downtown)	511,022	471,600	471,600	471,000	476,100	4,500	1.0%
TIRZ #22 (North and Target)	775,590	517,800	517,800	510,000	535,000	17,200	3.3%
Court Technology	48,763	35,000	35,000	35,000	34,000	(1,000)	-2.9%
Community Development	969,690	929,000	929,000	903,097	1,083,100	154,100	16.6%
Capital Reserve Fund	91,095	45,000	45,000	55,000	50,000	5,000	11.1%
Oil & Gas Fund	482,540	391,000	391,000	398,900	415,000	24,000	6.1%
Midtown Park Operations Fund	4,470,979	3,437,000	3,437,000	2,757,700	3,968,800	531,800	15.5%
Phillips Event Center Fund	3,491,293	2,950,000	2,950,000	3,055,000	3,455,000	505,000	17.1%
Queen & Palace Theaters Fund	1,494,759	1,200,000	1,200,000	1,191,000	1,381,000	181,000	15.1%
Enterprise Funds:							
BTU - City	240,899,301	246,214,000	246,214,000	248,144,243	251,195,900	4,981,900	2.0%
BTU - Rural	59,534,470	60,081,400	60,081,400	60,492,458	64,178,200	4,096,800	6.8%
Water	18,067,713	16,011,000	16,011,000	16,431,500	16,726,400	715,400	4.5%
Wastewater	16,986,022	15,579,700	15,579,700	15,828,000	15,816,900	237,200	1.5%
Solid Waste	10,021,257	9,792,200	9,792,200	9,873,700	10,021,200	229,000	2.3%
Coulter Field Airport	1,975,390	1,666,500	1,666,500	1,790,000	1,735,000	68,500	4.1%
Bryan Commerce & Dev.	3,210,629	100,000	100,000	200,000	125,000	25,000	25.0%
Internal Service Funds:							
Employee Benefits	18,245,707	16,272,500	16,272,500	17,184,600	16,546,600	274,100	1.7%
Self-Insurance Fund	3,595,945	2,995,100	2,995,100	3,156,100	3,188,900	193,800	6.5%
Warehouse Fund	423,219	402,500	402,500	412,500	363,500	(39,000)	-9.7%
TOTAL ALL FUNDS	\$ 527,297,964	\$ 515,616,800	\$ 515,616,800	\$ 524,512,105	\$ 542,730,100	\$ 27,113,300	5.3%

Revenues include transfers in and right of way payments

EXPENDITURES	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
Governmental Funds:							
General	\$ 106,968,245	\$ 104,634,900	\$ 110,534,900	\$ 105,325,700	\$ 109,174,900	\$ 4,540,000	4.3%
Debt Service	16,870,560	19,022,300	19,022,300	19,022,300	17,788,500	(1,233,800)	-6.5%
Hotel/Motel Tax	2,908,508	3,430,200	3,630,200	3,418,900	3,669,000	238,800	7.0%
Street Improvement	7,935,819	8,604,500	8,604,500	10,383,100	7,857,700	(746,800)	-8.7%
Drainage	1,344,321	1,081,200	1,081,200	740,300	2,105,200	1,024,000	94.7%
TIRZ #10 (Traditions)	2,185,703	757,400	757,400	707,400	13,339,100	12,581,700	1661.2%
TIRZ #19 (Nash Street)	136,937	111,500	1,711,500	1,434,984	-	(111,500)	-100.0%
TIRZ #21 (Downtown)	405,106	322,300	922,300	742,300	941,900	619,600	192.2%
TIRZ #22 (North and Target)	544,052	744,900	794,900	754,900	506,000	(238,900)	-32.1%
Court Technology	82,485	41,500	41,500	41,500	51,500	10,000	24.1%
Community Development	976,335	929,000	1,529,000	662,200	1,083,100	154,100	16.6%
Capital Reserve Fund	-	-	-	-	-	-	0.0%
Oil & Gas Fund	-	-	-	-	-	-	0.0%
Midtown Park Operations Fund	3,808,156	4,305,100	4,305,100	3,597,900	4,904,500	599,400	13.9%
Phillips Event Center Fund	3,818,593	2,896,300	4,396,300	2,979,100	3,430,600	534,300	18.4%
Queen & Palace Theaters Fund	1,355,065	1,236,100	1,686,100	1,303,000	1,398,700	162,600	13.2%
Enterprise Funds:							
BTU - City	225,328,771	241,126,300	241,126,300	235,675,708	242,924,300	1,798,000	0.7%
BTU - Rural	52,983,744	60,192,300	64,192,300	65,570,531	62,422,600	2,230,300	3.7%
Water	17,483,828	24,383,600	24,383,600	19,669,900	23,259,100	(1,124,500)	-4.6%
Wastewater	17,274,584	19,470,200	19,470,200	18,655,000	19,534,300	64,100	0.3%
Solid Waste	10,466,091	10,584,800	11,384,800	11,568,300	10,557,000	(27,800)	-0.3%
Coulter Field Airport	1,300,749	2,111,500	2,111,500	2,144,400	1,933,300	(178,200)	-8.4%
Bryan Commerce & Dev.	1,410,586	818,700	2,718,700	1,363,700	1,671,800	853,100	104.2%
Internal Service Funds:							
Employee Benefits	13,350,616	16,154,200	20,154,200	15,334,900	16,205,200	51,000	0.3%
Self-Insurance Fund	2,864,691	3,482,000	3,482,000	3,138,300	3,453,200	(28,800)	-0.8%
Warehouse Fund	392,238	422,700	422,700	411,000	458,900	36,200	8.6%
TOTAL ALL FUNDS	\$ 492,195,782	\$ 526,863,500	\$ 548,463,500	\$ 524,645,324	\$ 548,670,400	\$ 21,806,900	4.1%

Expenditures are shown net of administrative reimbursements

City of Bryan, Texas
FY 2026 Change in Fund Balance - All Funds

Fund Name	10/1/2025 Est. Beginning Operating Funds	Revenues	ROW Pmts, Transfers In, & Misc Income	Total Inflows	Expenditures ⁽¹⁾	Change in Operating Funds	9/30/2026 Est. Ending Operating Funds
Governmental Funds:							
General	\$ 41,682,992	\$ 91,783,100	\$ 25,697,600	\$ 117,480,700	\$ 109,174,900	\$ 8,305,800	\$ 40,660,463
Debt Service	4,619,448	17,051,300	2,331,800	19,383,100	17,788,500	1,594,600	6,214,048
Hotel/Motel Tax	1,646,202	3,030,000	-	3,030,000	3,669,000	(639,000)	1,007,202
Street Improvement	8,680,212	6,860,000	-	6,860,000	7,857,700	(997,700)	7,682,512
Drainage	1,849,240	1,065,000	-	1,065,000	2,105,200	(1,040,200)	809,040
TIRZ #10 (Traditions)	9,723,400	3,615,700	-	3,615,700	13,339,100	(9,723,400)	-
TIRZ #21 (Downtown)	702,584	476,100	-	476,100	941,900	(465,800)	236,784
TIRZ #22 (Target and North)	25,105	535,000	-	535,000	506,000	29,000	54,105
Court Technology	173,406	34,000	-	34,000	51,500	(17,500)	155,906
Community Development	-	1,083,100	-	1,083,100	1,083,100	-	-
Capital Reserve Fund	1,405,279	50,000	-	50,000	-	50,000	1,455,279
Oil & Gas	2,464,802	415,000	-	415,000	-	415,000	2,879,802
Midtown Park Operations Fund	3,402,925	2,968,800	1,000,000	3,968,800	4,904,500	(935,700)	2,467,225
Phillips Event Center Fund	112,614	3,255,000	200,000	3,455,000	3,430,600	24,400	137,014
Queen & Palace Theaters Fund	67,844	581,000	800,000	1,381,000	1,398,700	(17,700)	50,144
Enterprise Funds:							
BTU - City	132,587,299	244,226,400	6,969,500	251,195,900	242,924,300	8,271,600	140,858,899
BTU - Rural	38,781,861	62,762,400	1,415,800	64,178,200	62,422,600	1,755,600	40,537,461
Water	12,471,081	14,773,300	1,953,100	16,726,400	23,259,100	(6,532,700)	5,938,381
Wastewater	6,674,977	14,966,500	850,400	15,816,900	19,534,300	(3,717,400)	2,957,577
Solid Waste	5,638,270	9,648,400	372,800	10,021,200	10,557,000	(535,800)	5,102,470
Coulter Field Airport	810,537	730,000	1,005,000	1,735,000	1,933,300	(198,300)	612,237
Bryan Commerce & Dev.	6,427,858	-	125,000	125,000	1,671,800	(1,546,800)	4,881,058
Internal Service Funds:							
Employee Benefits	16,860,323	15,841,700	704,900	16,546,600	16,205,200	341,400	17,201,723
Self-Insurance Fund	5,298,176	3,018,900	170,000	3,188,900	3,453,200	(264,300)	5,033,876
Warehouse Fund	96,904	141,300	222,200	363,500	458,900	(95,400)	1,504
TOTAL ALL FUNDS	\$ 302,203,338	\$ 498,912,000	\$ 43,818,100	\$ 542,730,100	\$ 548,670,400	\$ (5,940,300)	\$ 286,934,709

Notes:

⁽¹⁾ Expenditures are shown net of administrative reimbursements.

City of Bryan, Texas
Revenues by Type - All Funds
Fiscal Year 2026

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	\$ 75,645,600	\$ 2,006,000	\$ 997,000	\$ 1,823,400	\$ 6,956,800	\$ 1,754,000	\$ 2,600,300	\$ 25,697,600	\$ 117,480,700
Debt Service	16,621,500	-	-	379,800	-	-	50,000	2,331,800	19,383,100
Hotel/Motel Tax	2,965,000	-	-	-	-	-	65,000	-	3,030,000
Street Improvement Fund	-	-	-	-	6,500,000	60,000	300,000	-	6,860,000
Drainage Improvement	-	-	-	-	1,021,000	9,000	35,000	-	1,065,000
TIRZ #10-Traditions	3,415,700	-	-	-	-	-	200,000	-	3,615,700
TIRZ #21-Downtown Bryan	456,100	-	-	-	-	-	20,000	-	476,100
TIRZ #22 - Target and North	506,100	-	-	-	-	-	28,900	-	535,000
Court Technology	-	-	-	-	-	29,000	5,000	-	34,000
Community Development	-	-	-	1,083,100	-	-	-	-	1,083,100
Capital Reserve	-	-	-	-	-	-	50,000	-	50,000
Oil & Gas	148,500	-	-	-	-	-	266,500	-	415,000
Midtown Park Operations Fund	-	-	-	-	2,868,800	-	100,000	1,000,000	3,968,800
Phillips Event Center Fund	-	-	-	-	3,250,000	-	5,000	200,000	3,455,000
Queen & Palace Theaters Fund	-	-	-	-	575,000	-	6,000	800,000	1,381,000
Enterprise Funds:									
BTU-City	-	-	-	-	244,226,400	-	6,969,500	-	251,195,900
BTU-Rural	-	-	-	-	62,762,400	-	1,415,800	-	64,178,200
Water	-	-	-	-	14,643,300	130,000	1,887,000	66,100	16,726,400
Wastewater	-	-	-	-	14,100,000	112,000	1,282,800	322,100	15,816,900
Solid Waste	-	-	80,000	-	9,486,400	75,000	232,000	147,800	10,021,200
Airport	-	-	-	100,000	730,000	-	30,000	875,000	1,735,000
Bryan Commerce & Dev.	-	-	-	-	-	-	125,000	-	125,000
Internal Service Funds:									
Employee Benefits	-	-	-	398,300	-	-	16,048,300	100,000	16,546,600
Self-Insurance Fund	-	-	-	-	-	-	3,188,900	-	3,188,900
Warehouse Fund	-	-	-	-	141,300	-	3,000	219,200	363,500
Total Revenues	\$ 99,758,500	\$ 2,006,000	\$ 1,077,000	\$ 3,784,600	\$ 367,261,400	\$ 2,169,000	\$ 34,914,000	\$ 31,759,600	\$ 542,730,100
	18.4%	0.4%	0.2%	0.7%	67.7%	0.4%	6.4%	5.9%	100.0%

City of Bryan, Texas
Expenses - by Category - All Funds
Fiscal Year 2026

Expenses :	Salaries & Benefits	Supplies	Maintenance & Services	Miscellaneous	Capital Outlay	Debt Service	Transfers Out	Admin. Reimb.	Total
Governmental Funds:									
General	\$ 83,076,600	\$ 3,986,600	\$ 9,667,500	\$ 15,814,900	\$ 1,776,700	\$ -	\$ 3,484,200	\$ (8,631,600)	\$ 109,174,900
Debt Service	-	-	-	-	-	17,788,500	-	-	17,788,500
Hotel/Motel Tax	88,900	-	-	3,480,100	100,000	-	-	-	3,669,000
Street Improvement Fund	-	-	650,000	24,000	6,465,000	-	529,700	189,000	7,857,700
Drainage Improvement	-	-	76,500	5,000	1,710,000	-	141,400	172,300	2,105,200
TIRZ #10-Traditions	-	-	-	4,512,700	-	-	8,826,400	-	13,339,100
TIRZ #21-Downtown Bryan	-	-	-	600,000	-	-	341,900	-	941,900
TIRZ #22 - Target and North	-	-	-	100,000	-	-	406,000	-	506,000
Court Technology	-	13,500	38,000	-	-	-	-	-	51,500
Community Development	527,200	800	49,900	505,200	-	-	-	-	1,083,100
Capital Reserve	-	-	-	-	-	-	-	-	-
Oil & Gas	-	-	-	-	-	-	-	-	-
Midtown Park Operations Fund	379,300	1,325,000	1,179,500	1,485,000	535,700	-	-	-	4,904,500
Phillips Event Center Fund	-	1,185,000	326,400	1,750,000	169,200	-	-	-	3,430,600
Queen & Palace Theaters Fund	-	225,000	153,700	1,020,000	-	-	-	-	1,398,700
Enterprise Funds:									
BTU-City**	15,512,600	102,716,500	41,662,800	556,100	37,807,100	24,674,700	14,913,000	5,081,500	242,924,300
BTU-Rural**	1,169,600	31,803,100	11,498,400	49,500	12,073,500	5,828,500	-	-	62,422,600
Water	3,723,500	552,200	3,093,200	540,600	8,620,000	4,377,500	1,547,200	804,900	23,259,100
Wastewater	4,479,600	741,900	2,546,800	314,500	6,100,000	2,935,600	1,541,200	874,700	19,534,300
Solid Waste	4,426,200	783,400	756,000	245,300	2,253,200	-	1,322,700	770,200	10,557,000
Airport	443,200	414,800	305,500	102,400	210,000	314,600	4,800	138,000	1,933,300
Bryan Commerce & Dev.	-	-	200,000	400,000	1,000,000	-	-	71,800	1,671,800
Internal Service Funds:									
Employee Benefits	-	-	427,900	15,571,500	-	-	-	205,800	16,205,200
Self-Insurance Fund	695,800	98,300	1,306,100	1,028,200	-	-	120,100	204,700	3,453,200
Warehouse Fund	295,700	17,000	19,100	-	-	-	8,400	118,700	458,900
Total Expenses	\$ 114,818,200	\$ 143,863,100	\$ 73,957,300	\$ 48,105,000	\$ 78,820,400	\$ 55,919,400	\$ 33,187,000	\$ -	\$ 548,670,400
	20.9%	26.2%	13.5%	8.8%	14.4%	10.2%	6.0%	0.0%	100.0%

**Note: Capital outlay for BTU includes estimated capitalized salaries and benefits in the amount of \$11,868,700 related to capital projects

FY 2026 Budgeted Transfers			
From	To	Purpose	Annual Total
BTU	General Fund	Admin Cost	5,081,500
Solid Waste	General Fund	Admin Cost	770,200
Water	General Fund	Admin Cost	804,900
Wastewater	General Fund	Admin Cost	874,700
Coulter Airport	General Fund	Admin Cost	138,000
BCD	General Fund	Admin Cost	71,800
Street Improvement	General Fund	Admin Cost	189,000
Drainage Fee	General Fund	Admin Cost	172,300
Self Insurance	General Fund	Admin Cost	204,700
Employee Benefit Fund	General Fund	Admin Cost	205,800
Warehouse	General Fund	Admin Cost	118,700
		ADMIN COST (TO GF)	8,631,600
General Fund	Solid Waste	Call Center	98,800
Water	Solid Waste	Call Center	43,500
Wastewater	Solid Waste	Call Center	5,500
General Fund	Warehouse	Warehouse Operations	103,000
Water	Warehouse	Warehouse Operations	59,200
Wastewater	Warehouse	Warehouse Operations	57,000
Solid Waste	Wastewater	Compliance	4,400
General Fund	Wastewater	Compliance	251,600
General Fund	Water	Public Works Director	49,600
General Fund	Wastewater	Public Works Director	49,600
Solid Waste	Water	Public Works Director	16,500
Solid Waste	Wastewater	Public Works Director	16,500
		ADMIN COST (CALL CTR; SW, WHSE)	755,200
Street Improvement	BTU	Bill/Collect	157,500
Drainage Fee	BTU	Bill/Collect	50,000
Water	BTU	Bill/Collect	214,400
Wastewater	BTU	Bill/Collect	623,300
Solid Waste	BTU	Bill/Collect	704,500
General Fund	BTU	Bill/Collect	56,500
		BILL/COLLECT TO BTU	1,806,200
Self-Insurance Fund	Employee Benefits Fund	Use of Employee Health Center	100,000
General Fund	Airport	Operating Funds	875,000
General Fund	Phillips Event Center Fund	Operating Funds	200,000
General Fund	Queen & Palace Theaters Fund	Operating Funds	800,000
		OTHER INTERFUND TRANSFERS	1,975,000
BTU	Debt Service Fund	Pension Bonds P&I	778,800
Water	Debt Service Fund	Pension Bonds P&I	91,400
Wastewater	Debt Service Fund	Pension Bonds P&I	110,200
Solid Waste	Debt Service Fund	Pension Bonds P&I	106,400
Airport	Debt Service Fund	Pension Bonds P&I	4,800
Self Insurance	Debt Service Fund	Pension Bonds P&I	20,100
Warehouse	Debt Service Fund	Pension Bonds P&I	8,400
		TRANSFERS FOR PENSIONS	1,120,100
Street Improvement	Debt Service Fund	Debt Service	372,200
Drainage	Debt Service Fund	Debt Service	91,400
TIRZ 21 - Downtown	Debt Service Fund	Debt Service	341,900
TIRZ 22 - Target	Debt Service Fund	Debt Service	406,000
		TRANSFERS FOR DEBT SERVICE	1,211,500
BTU	General Fund	Right-of-Way	14,913,000
Water	General Fund	Right-of-Way	738,700
Wastewater	General Fund	Right-of-Way	745,200
Solid Waste	General Fund	Right-of-Way	474,300
		ROW PMTS TO GENERAL FUND	16,871,200
Total Budgeted Transfers			33,490,900

PROPERTY TAX CALCULATION AND DISTRIBUTION
As of 7/25/2025 Certified Values

ESTIMATED Tax Roll and Levy			FY 2026	FY 2025 for Comparison		
Assessed Valuation (100%)			\$	13,224,235,624	\$ 11,983,649,209	
Growth in Assessed Valuation				10.35%		
Net Taxable Value (Before Freeze)			\$	11,169,385,279	\$ 10,046,806,166	
Growth in Net Taxable (Before Freeze)				11.17%		
Less: Freeze Taxable /Transfer Adj.				1,527,208,869	1,365,842,250	
% Change Freeze Taxable				11.81%		
Total Taxable			\$	9,642,176,410	\$ 8,680,963,916	
				11.07%		
Rate Per \$100 of Assessed Valuation				0.624000	0.624000	
Tax			\$	60,167,181	\$ 54,169,215	
				11.07%		
Add: Freeze Ceilings				5,950,257	5,374,172	
				10.72%		
Total Tax Levy			\$	66,117,438	\$ 59,543,387	
% Change Total Tax Levy				11.04%		
ESTIMATED Distribution:			Tax Rate	% of Total	FY 2026	FY 2025 for Comparison
General Fund	\$	0.452846			\$ 40,604,683	\$ 36,805,978
General Fund - Freeze Ceiling	\$	0.452846			4,135,765	3,725,447
				67.67%	\$ 44,740,448	\$ 40,531,425
					10.38%	
Debt Service	\$	0.171154			15,346,617	12,731,218
Debt Service - Freeze Ceiling	\$	0.171154			1,563,120	1,288,635
				25.58%	\$ 16,909,737	\$ 14,019,853
					20.61%	
TIRZ 10 - Traditions	\$	0.624000		5.27%	\$ 3,485,388	\$ 3,485,388
Projected Growth					0.00%	
TIRZ 19 - Nash Street	\$	0.624000		0.00%	\$ -	\$ 524,856
Projected Growth					-100.00%	
TIRZ 21 - Downtown	\$	0.624000		0.70%	\$ 465,451	\$ 465,541
Projected Growth					-0.02%	
TIRZ 22 - North and Target	\$	0.624000		0.78%	\$ 516,414	\$ 516,414
Projected Growth					0.00%	
Total Tax Levy			\$	66,117,437	\$ 59,543,479	

**Summary of Authorized/Budgeted Full-Time Equivalent Positions
With Salary and Benefits
Fiscal Year 2026**

Department	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	Variance from FY 25-FY 26	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	Variance from FY 25-FY 26
General Fund:								
<i>Public Safety:</i>								
Municipal Court	16.0	16.0	16.0	-	\$ 1,471,300	\$ 1,535,600	1,596,600	\$ 61,000
Police Services	195.0	195.0	195.0	-	23,399,100	24,463,400	25,226,700	763,300
Fire & Emergency Ops Center	173.0	173.0	173.0	-	20,696,900	22,492,800	25,730,400	3,237,600
Bryan Animal Center	11.0	11.0	11.0	-	859,700	909,900	937,000	27,100
Total Public Safety	395.0	395.0	395.0	-	46,427,000	49,401,700	53,490,700	4,089,000
<i>Public Works:</i>								
Engineering Services	16.0	16.0	16.0	-	1,814,000	1,899,400	1,968,000	68,600
Streets & Drainage	17.0	17.0	17.0	-	1,307,900	1,346,700	1,397,400	50,700
Traffic Operations	11.0	11.0	11.0	-	935,000	983,100	1,030,000	46,900
Total Public Works	44.0	44.0	44.0	-	4,056,900	4,229,200	4,395,400	166,200
<i>Development Services</i>								
Development Services	27.0	27.0	27.0	-	2,268,400	2,364,000	2,457,600	93,600
Code Enforcement	5.0	5.0	5.0	-	410,400	424,900	442,700	17,800
Community Development Admin.	1.0	1.0	1.0	-	238,900	249,300	362,700	113,400
Total Development Services	33.0	33.0	33.0	-	2,917,700	3,038,200	3,263,000	224,800
<i>Community Services:</i>								
Bryan/C.S. Library Serv.	34.0	35.0	35.0	-	2,787,100	2,902,900	3,008,100	105,200
Parks and Recreation	24.3	24.3	24.3	-	2,711,900	3,047,500	3,120,200	72,700
Total Community Services	58.3	59.3	59.3	-	5,499,000	5,950,400	6,128,300	177,900
<i>Support Services:</i>								
Fiscal Services	19.0	20.0	21.0	1.0	1,753,500	1,999,300	2,106,700	107,400
Information Technology	41.0	42.0	42.0	-	4,833,000	5,158,400	5,355,300	196,900
Human Resources	6.0	6.0	6.0	-	754,900	823,300	854,800	31,500
Facility Services	18.0	19.0	19.0	-	1,499,400	1,674,400	1,734,600	60,200
Fleet Services	11.0	11.0	11.0	-	893,600	930,200	969,400	39,200
Total Support Services	95.0	98.0	99.0	1.0	9,734,400	10,585,600	11,020,800	435,200
<i>General Administration:</i>								
Executive Services	6.0	6.0	6.0	-	1,339,100	1,420,200	1,475,500	55,300
Economic Development	5.0	5.0	5.0	-	842,000	888,600	928,900	40,300
City Secretary	6.0	6.0	6.0	-	673,700	724,200	749,600	25,400
City Council Services	-	-	0.0	-	100	100	100	-
Communications & Marketing	5.0	5.0	5.0	-	549,200	658,400	682,600	24,200
Neighborhood & Youth Services	1.0	-	0.0	-	115,000	-	-	-
Legal Services	7.0	7.0	7.0	-	886,800	922,400	941,700	19,300
Total General Administration	30.0	29.0	29.0	-	4,405,900	4,613,900	4,778,400	164,500
Total General Fund	655.3	658.3	659.3	1.0	\$ 73,040,900	\$ 77,819,000	\$ 83,076,600	\$ 5,257,600
Other Funds:								
<i>Enterprise Funds:</i>								
BTU Operations	187.0	193.0	192.0	(1.0)	\$ 25,305,523	\$ 27,479,100	28,550,900	\$ 1,071,800
Water Services	36.05	36.05	36.05	-	3,344,200	3,574,900	3,723,500	148,600
Wastewater Services	42.95	43.95	43.95	-	4,043,900	4,323,300	4,479,600	156,300
Solid Waste Fund	45.0	46.0	46.00	-	3,741,700	3,919,300	4,426,200	506,900
Airport	4.0	4.0	4.00	-	413,200	428,200	443,200	15,000
<i>Special Revenue Funds:</i>								
Community Development	5.5	5.5	5.5	-	509,500	511,700	527,200	15,500
HOT	0.7	0.7	0.7	-	71,600	80,200	88,900	8,700
Midtown Park Operations	3.0	3.0	3.00	-	177,400	764,100	379,300	(384,800)
<i>Internal Service Fund:</i>								
Self Insurance Fund	6.0	6.0	6.00	-	640,200	669,900	695,800	25,900
Warehouse	3.0	3.0	3.00	-	269,800	284,200	295,700	11,500
Total Other Funds	333.2	341.2	340.2	(1.0)	\$ 38,517,023	\$ 42,034,900	\$ 43,610,300	\$ 1,575,400
Total All Funds	988.5	999.5	999.5	-	\$ 111,557,923	\$ 119,853,900	\$ 126,686,900	\$ 6,833,000



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FY 2026 GENERAL FUND OVERVIEW

Fund Description

The General Fund accounts for resources traditionally associated with the basic functions of government including: 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, as this fund reflects most of the critical issues affecting the community.

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 2026 Revenues

The FY 2026 Adopted Budget includes combined revenues, transfers in and right-of way-payments of \$117,480,700. Revenues totaling \$91,783,100 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 and transfers in are budgeted at \$25,697,600. Sales taxes and property taxes account for 64.3% total General Fund inflows. Right-of-way payments are projected to be \$16,871,200 which is a decrease of \$705,500, from the FY 2025 adopted budget. Transfers-in are budgeted at \$8,826,400 and reflect the anticipated revenues from the closure of TIRZ #10. Other revenue sources include licenses and permits, grants, charges for services, fines, operating income, shared taxes, and other miscellaneous income. Detailed information regarding specific line item revenues can be found in the General Fund section of the budget.

Fiscal Year 2026 Expenditures

General Fund adopted operating expenditures, net of administrative reimbursements, for FY 2026 are \$109,174,900 which is an increase of \$4,540,000, or 4.3%, over the FY 2025 adopted budget of \$104,634,900. Administrative reimbursements of \$8,631,600 represent services provided by the General Fund central service departments to other funds and are treated as a negative expenditure in the General Fund. Administrative reimbursements represent the largest variance in expenditures in the General Fund. Departmental summaries are shown in the General Fund Expense Summary and individual departments and their expenditures are shown in detail on their respective pages in the General Fund section.

Fund Balance

The FY 2026 Ending Funds Available for Operations of \$40,660,463, exceeds the 60-day minimum fund balance policy amount of \$17,946,559, and is above the 100-day reserve target amount of \$29,910,932.

CITY OF BRYAN, TEXAS
General Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
City Sales Tax	\$ 31,179,227	\$ 31,663,500	\$ 31,663,500	\$ 31,500,000	\$ 31,500,000	\$ (163,500)	-0.5%
Property Tax	35,041,795	39,197,900	39,197,900	39,986,400	44,145,600	4,947,700	12.6%
Franchise Fees	2,008,258	1,986,000	1,986,000	1,978,500	2,006,000	20,000	1.0%
Licenses & Permits	1,399,275	977,000	977,000	1,097,100	997,000	20,000	2.0%
Grants	1,483,127	1,442,000	1,442,000	1,780,600	1,823,400	381,400	26.4%
Charges for Services	6,322,228	6,598,000	6,598,000	6,925,300	6,956,800	358,800	5.4%
Fines	1,644,583	1,720,000	1,720,000	1,887,100	1,754,000	34,000	2.0%
Miscellaneous & Shared Taxes	6,300,069	2,185,000	2,185,000	3,405,400	2,600,300	415,300	19.0%
Subtotal Revenues	85,378,562	85,769,400	85,769,400	88,560,400	91,783,100	6,013,700	7.0%
ROW Pmts	16,807,013	17,576,700	17,576,700	17,726,300	16,871,200	(705,500)	-4.0%
Transfers In	3,797,607	-	-	1,323,500	8,826,400	8,826,400	100.0%
Total Revenues, Transfers & ROW	105,983,182	103,346,100	103,346,100	107,610,200	117,480,700	14,134,600	13.7%
<u>Operating Expenditures</u>							
Public Safety	\$ 56,199,469	\$ 56,928,400	\$ 61,328,400	\$ 59,589,300	\$ 60,452,700	\$ 3,524,300	6.2%
Public Works	6,522,854	6,997,000	7,747,000	6,319,700	7,120,500	123,500	1.8%
Development Services	3,586,528	3,956,200	3,956,200	3,711,100	4,134,600	178,400	4.5%
Community Services	9,794,729	9,777,300	9,777,300	8,431,700	10,058,300	281,000	2.9%
Support Services	16,128,350	16,186,700	16,186,700	16,689,300	16,907,100	720,400	4.5%
General Administration	5,778,368	6,691,200	6,841,200	6,182,300	6,883,200	192,000	2.9%
Non-departmental	16,539,695	11,510,200	12,110,200	11,814,400	12,250,100	739,900	6.4%
CIP - Reimbursement Resolutions	(608,690)	-	-	-	-	-	0.0%
Administrative Reimbursements	(6,973,058)	(7,412,100)	(7,412,100)	(7,412,100)	(8,631,600)	(1,219,500)	16.5%
Total Expenditures:	106,968,245	104,634,900	110,534,900	105,325,700	109,174,900	4,540,000	4.3%
Net Increase/(Decrease)	(985,063)	(1,288,800)	(7,188,800)	2,284,500	8,305,800		
Beginning Fund Balance	41,809,260	41,311,667	39,398,492	39,398,492	41,682,992		
Timing of Cash Flows	(1,425,705)	-	-	-	-		
Ending Fund Balance	39,398,492	40,022,866	32,209,692	41,682,992	49,988,792		
<u>Reductions for Encumbrances and Other</u>							
Encumbrances and Assignments	(9,828,329)	(9,076,408)	(9,828,329)	(9,328,329)	(9,328,329)		
Ending Funds Available for Operations	\$ 29,570,163	\$ 30,946,458	\$ 22,381,363	\$ 32,354,663	\$ 40,660,463		
# of Days of Reserve	101	108	74	112	136		
Fund Balance Reserve Requirement:							
(60 days operating expenses)	\$ 17,583,821	\$ 17,200,258	\$ 18,170,121	\$ 17,313,814	\$ 17,946,559		
# of Days Required	60	60	60	60	60		
Fund Balance Reserve Target:							
(100 days operating expenses)	\$ 29,306,369	\$ 28,667,096	\$ 30,283,534	\$ 28,856,356	\$ 29,910,932		
# of Days Targeted	100	100	100	100	100		

CITY OF BRYAN, TEXAS
General Fund Revenue Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
Taxes							
City Sales Tax	\$ 31,179,227	\$ 31,663,500	\$ 31,663,500	\$ 31,500,000	\$ 31,500,000	\$ (163,500)	-0.5%
Property Tax	35,041,795	39,197,900	39,197,900	39,986,400	44,145,600	4,947,700	12.6%
Franchise Fees	2,008,258	1,986,000	1,986,000	1,978,500	2,006,000	20,000	1.0%
<i>Total Taxes</i>	68,229,280	72,847,400	72,847,400	73,464,900	77,651,600	4,804,200	6.6%
Licenses & Permits							
Business	48,351	12,500	12,500	12,800	12,800	300	2.4%
Building Permits/Inspections	1,350,924	964,500	964,500	1,084,300	984,200	19,700	2.0%
<i>Total Licenses & Permits</i>	1,399,275	977,000	977,000	1,097,100	997,000	20,000	2.0%
Grants							
Federal	(10,904)	-	-	-	-	-	0.0%
State	28,121	8,100	8,100	20,000	8,200	100	1.2%
Local Government	1,357,407	1,312,700	1,312,700	1,660,600	1,692,800	380,100	29.0%
Private	108,503	121,200	121,200	100,000	122,400	1,200	1.0%
<i>Total Grants</i>	1,483,127	1,442,000	1,442,000	1,780,600	1,823,400	381,400	26.4%
Charges for Services							
General Government	205,853	135,000	135,000	180,300	138,600	3,600	2.7%
Public Safety	1,686,332	1,432,100	1,432,100	1,884,000	1,653,900	221,800	15.5%
Animal Center	63,147	73,000	73,000	73,300	91,700	18,700	25.6%
Mowing & Demo	138,248	154,500	154,500	152,500	92,900	(61,600)	-39.9%
Ambulance & Vital Stats.	3,173,818	4,182,000	4,182,000	3,562,000	4,297,100	115,100	2.8%
Recreation	1,026,945	578,100	578,100	1,029,100	638,100	60,000	10.4%
Library	27,885	43,300	43,300	44,100	44,500	1,200	2.8%
<i>Total Charges for Services</i>	6,322,228	6,598,000	6,598,000	6,925,300	6,956,800	358,800	5.4%
Other Income							
Fines	1,644,583	1,720,000	1,720,000	1,887,100	1,754,000	34,000	2.0%
Miscellaneous and Shared Tax	6,300,069	2,185,000	2,185,000	3,405,400	2,600,300	415,300	19.0%
<i>Total Other Income</i>	7,944,652	3,905,000	3,905,000	5,292,500	4,354,300	449,300	11.5%
Total Revenues	85,378,562	85,769,400	85,769,400	88,560,400	91,783,100	6,013,700	7.0%
Transfers In	3,797,607	-	-	1,323,500	8,826,400	8,826,400	100.0%
Right of Way (ROW) Payments							
BTU	14,842,469	15,687,100	15,687,100	15,726,300	14,913,000	(774,100)	-4.9%
Water	764,244	710,500	710,500	775,000	738,700	28,200	4.0%
Wastewater	738,136	727,700	727,700	750,000	745,200	17,500	2.4%
Solid Waste	462,164	451,400	451,400	475,000	474,300	22,900	5.1%
<i>Total ROW Payments</i>	16,807,013	17,576,700	17,576,700	17,726,300	16,871,200	(705,500)	-4.0%
Total Revenues, Transfers & ROW	\$ 105,983,182	\$ 103,346,100	\$ 103,346,100	\$ 107,610,200	\$ 117,480,700	\$ 14,134,600	13.1%

CITY OF BRYAN, TEXAS
General Fund Expense Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
Public Safety							
Municipal Court	\$ 1,641,922	\$ 1,839,700	\$ 1,839,700	\$ 1,728,000	\$ 2,075,900	236,200	12.8%
Police Services	26,069,280	27,717,500	27,717,500	26,735,600	28,304,800	587,300	2.1%
Fire & Emergency Ops Center	27,285,931	26,200,200	30,600,200	29,959,500	28,873,300	2,673,100	10.2%
Bryan Animal Center	1,202,337	1,171,000	1,171,000	1,166,200	1,198,700	27,700	2.4%
<i>Total Public Safety</i>	56,199,469	56,928,400	61,328,400	59,589,300	60,452,700	3,524,300	6.2%
Public Works							
Engineering Services	1,718,665	2,377,800	2,377,800	1,989,400	2,293,100	\$ (84,700)	-3.6%
Streets & Drainage	2,983,165	2,397,800	3,147,800	2,226,500	2,565,300	167,500	7.0%
Traffic Operations	1,821,024	2,221,400	2,221,400	2,103,800	2,262,100	40,700	1.8%
<i>Total Public Works</i>	6,522,854	6,997,000	7,747,000	6,319,700	7,120,500	123,500	1.8%
Development Services							
Development Services	2,765,429	3,068,900	3,068,900	2,795,000	3,164,800	\$ 95,900	3.1%
Code Enforcement	514,175	529,900	529,900	524,200	548,200	18,300	3.5%
Community Development Admin	306,924	357,400	357,400	391,900	421,600	64,200	18.0%
<i>Total Development Services</i>	3,586,528	3,956,200	3,956,200	3,711,100	4,134,600	178,400	4.5%
Community Services							
Bryan/College Station Library Services	3,210,738	3,444,400	3,444,400	3,177,600	3,552,000	\$ 107,600	3.1%
Parks & Recreation	6,583,991	6,332,900	6,332,900	5,254,100	6,506,300	173,400	2.7%
<i>Total Community Services</i>	9,794,729	9,777,300	9,777,300	8,431,700	10,058,300	281,000	2.9%
Support Services							
Fiscal Services	2,454,779	2,296,800	2,296,800	2,366,800	2,579,700	\$ 282,900	12.3%
Information Technology	9,431,980	8,551,600	8,551,600	8,521,100	9,258,700	707,100	8.3%
Human Resources	972,808	1,013,900	1,013,900	990,000	1,105,600	91,700	9.0%
Facility Services	2,425,392	3,307,000	3,307,000	3,880,800	2,905,400	(401,600)	-12.1%
Fleet Services	843,392	1,017,400	1,017,400	930,600	1,057,700	40,300	4.0%
<i>Total Support Services</i>	16,128,350	16,186,700	16,186,700	16,689,300	16,907,100	720,400	4.5%
General Administration							
Executive Services	1,883,706	1,861,500	1,861,500	1,918,800	1,916,700	\$ 55,200	3.0%
Economic Development	989,264	1,515,300	1,515,300	1,179,900	1,543,900	28,600	1.9%
Internal Audit	170,082	150,500	150,500	180,000	200,200	49,700	33.0%
City Secretary	839,400	908,900	908,900	670,300	934,500	25,600	2.8%
City Council Services	333,475	381,900	381,900	328,400	370,900	(11,000)	-2.9%
Communications & Marketing	670,282	874,900	1,024,900	1,063,400	899,400	24,500	2.8%
Neighborhood & Youth Services	36,089	-	-	-	-	-	0.0%
Legal Services	856,070	998,200	998,200	841,500	1,017,600	19,400	1.9%
<i>Total General Administration</i>	5,778,368	6,691,200	6,841,200	6,182,300	6,883,200	192,000	2.9%
Non-departmental	16,539,695	11,510,200	12,110,200	11,814,400	12,250,100	739,900	6.4%
CIP - Reimbursement Resolutions	(608,690)	-	-	-	-	-	0.0%
<i>Total Non-departmental</i>	15,931,005	11,510,200	12,110,200	11,814,400	12,250,100	739,900	6.4%
Administrative Reimbursements	(6,973,058)	(7,412,100)	(7,412,100)	(7,412,100)	(8,631,600)	(1,219,500)	16.5%
Total Expenditures	\$ 106,968,245	\$ 104,634,900	\$ 110,534,900	\$ 105,325,700	\$ 109,174,900	\$ 4,540,000	4.3%



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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 2025 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
- Nine (9) 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")
- Implemented the new Mandatory Youth Diversion Program

Fiscal Year 2026 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
- Implement necessary changes as a result of the 89th Legislative Session

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 1,452,198	\$ 1,535,600	\$ 1,535,600	\$ 1,531,400	\$ 1,596,600	\$ 61,000	4.0%
Supplies	14,929	40,700	40,700	28,300	40,800	100	0.2%
Maintenance & Services	100,463	181,900	181,900	115,800	182,400	500	0.3%
Miscellaneous/Admin Reimb.	74,332	81,500	81,500	52,500	81,500	-	0.0%
Capital Outlay	-	-	-	-	174,600	174,600	100.0%
Total Expenses	\$ 1,641,922	\$ 1,839,700	\$ 1,839,700	\$ 1,728,000	\$ 2,075,900	\$ 236,200	12.8%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 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 2025 Accomplishments

- Graduated an additional 13 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 NIBRS Compliance
- Developed a 5-year strategic plan
- Continued collaborations with our citizens through the re-instating of our Community Advisory Council and Citizen Police Academies
- Maintained a collaborative regional chief administrator meeting to maximize effectiveness

Fiscal Year 2026 Goals and Objectives

- Reduce National Incident Based Reporting Systems (NIBRS) crime rate for crimes against property, persons and society and maintain NIBRS clearance rates at or above the national average
- Attract and hire qualified, diverse candidates who reflect the community we serve by implementing targeted recruitment strategies to match staff growth to community growth
- Build strong community engagement through collaborative relationships with local organizations, residents and community leaders
- Promote the overall well-being and professional growth of employees by implementing comprehensive wellness programs and providing ongoing training and leadership development opportunities
- Improve fiscal management to ensure the efficient allocation and use of resources

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 23,576,852	\$ 24,463,400	\$ 24,463,400	\$ 23,519,900	\$ 25,226,700	\$ 763,300	3.1%
Supplies	634,015	962,700	962,700	1,001,200	772,000	(190,700)	-19.8%
Maintenance & Services	779,752	823,800	823,800	933,400	937,900	114,100	13.9%
Miscellaneous/Admin Reimb	922,545	970,800	970,800	1,081,100	1,019,000	48,200	5.0%
Capital Outlay	156,116	496,800	496,800	200,000	349,200	(147,600)	-29.7%
Total Expenses	\$ 26,069,280	\$ 27,717,500	\$ 27,717,500	\$ 26,735,600	\$ 28,304,800	\$ 587,300	2.1%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	194	195	195	195	195	-

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 2025 Accomplishments

- Responded to over 14,773 emergency calls, totaling 25,745 unit responses.
- Reduced monthly ambulance Level 0 non-availability time to 16 minutes.

- Developed emergency action plans in coordination with City of Bryan event planning agencies.
- Transitioned Fire Marshal's Office records management to Citizenserve, improving responsiveness, integration with Development Services, and citizen transparency.
- Acquired four new medic units, expanding the medic fleet to seven vehicles.
- Graduated 15 recruits from the Fire Academy.
- Certified 20 personnel as Nationally Registered Paramedics.
- Added six firefighter positions to support full-time Mobile Integrated Healthcare (MIH) operations and reduce overtime.
- Awarded a SAFER Grant to fund six additional firefighter positions.
- Implemented a written examination-based promotional system, meeting Meet and Confer Agreement requirements for the ranks of:
 - Lieutenant
 - Apparatus Operator
- Graduated two SWAT Medics from the Bryan Police Academy.

Fiscal Year 2026 Goals and Objectives

- Refine and implement cost-effective response models to optimize service delivery for Bryan citizens.
- Reorganize the Fire Department budget to align with the command structure, decentralizing management and improving cost accuracy and fiscal oversight.
- Achieve full staffing levels to reduce overtime and enhance customer service across all divisions.
- Attain Accredited Agency Status through the Center for Public Safety Excellence.
- Develop a new Strategic Plan that reflects the wants and needs for the Citizens of Bryan.

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 23,165,128	\$ 22,594,100	\$ 24,594,100	\$ 24,996,700	\$ 25,730,400	\$ 3,136,300	13.9%
Supplies	1,608,697	1,476,500	1,476,500	1,521,000	1,034,200	(442,300)	-30.0%
Maintenance & Services	1,416,291	1,447,800	1,847,800	1,166,500	1,465,700	17,900	1.2%
Miscellaneous/Admin Reimb.	420,491	181,000	181,000	193,300	361,000	180,000	99.4%
Capital Outlay	675,324	500,800	2,500,800	2,082,000	282,000	(218,800)	-43.7%
Total Expenses	\$ 27,285,931	\$ 26,200,200	\$ 30,600,200	\$ 29,959,500	\$ 28,873,300	\$ 2,673,100	10.2%

Financial Summary - Fire Department and EOC

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Fire Department	\$ 27,203,708	\$ 26,083,600	\$ 26,083,600	\$ 29,836,900	\$ 28,516,500	\$ 2,432,900	9.3%
Emergency Operations Center	82,223	116,600	116,600	122,600	356,800	240,200	206.0%
Total Expenses	\$ 27,285,931	\$ 26,200,200	\$ 26,200,200	\$ 29,959,500	\$ 28,873,300	\$ 2,673,100	10.2%

Budgeted Personnel

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 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 2025 Accomplishments

- Maintained an adoption rate of 38%, Live Release Rate of 79%, and a euthanasia rate of 21%

- 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 46% (or 219)
- 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 24 minutes after notification from dispatch, and an average of 17 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 2026 Goals and Objectives

- Maintain euthanasia rate under 35%
- 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 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 893,650	\$ 909,900	\$ 909,900	\$ 917,300	\$ 937,000	\$ 27,100	3.0%
Supplies	82,140	81,700	81,700	94,200	81,700	-	0.0%
Maintenance & Services	62,352	59,600	59,600	57,200	60,200	600	1.0%
Miscellaneous/Admin Reimb.	90,551	119,800	119,800	97,500	119,800	-	0.0%
Capital Outlay	73,644	-	-	-	-	-	0.0%
Total Expenses	\$ 1,202,337	\$ 1,171,000	\$ 1,171,000	\$ 1,166,200	\$ 1,198,700	\$ 27,700	2.4%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 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 2025 Accomplishments

- Completed construction Gateway Monument Signs, Midtown Phase 8a Road A, Downtown Quiet Zone Ph 1, Hillside Old Oaks Drainage, Old Hearne Rd Ph 1 (from Texas Ave to Wilhelm), 2024 Pavement Markings, City Course 6th Hole Bridge, Commerce St Reconstruction, 29th St Traffic Signals, Sulphur Springs St & Utilities, Texas Triangle Park Sewer, Monitor developer oversize participation agreements such as Manor Point Ph1, Stella Ranch Sewer Extn, Reveille Park Ph1, etc.
- Completed review of 2024 Professional Services RFQ and developed prequalified list of firms to expedite selection of consultants
- Continue implementation of Capital Improvement Program (program, design, construction) FY 2024-FY 2030
- Completed in-house project designs including Railroad Quiet Zone, Bryan Cemetary Driveway, La Brisa Storm Sewer and consultant designs for Old Hearne Extension, Woodville Road, Old Reliance Widening, 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
- Applied for BUILD federal grant for S College and FEMA/TWDB grant
- Securing contracts for the Congressional Appropriation funding for Waco, Old Reliance, and Leonard Road and pursued funding for Downtown Bryan Ave. and Mumford Rd Ph 2.

Fiscal Year 2026 Goals and Objectives

- 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 2024-FY 2028
- Prepare for the development of the City's 5-year Capital Improvement Program (FY 2026-FY 2030)
- Apply for BUILD Grant while program available

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 1,577,020	\$ 1,899,400	\$ 1,899,400	\$ 1,663,100	\$ 1,968,000	\$ 68,600	3.6%
Supplies	31,250	289,000	289,000	177,000	138,000	(151,000)	-52.2%
Maintenance & Services	49,275	65,400	65,400	123,700	63,100	(2,300)	-3.5%
Miscellaneous/Admin Reimb.	61,120	124,000	124,000	25,600	124,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 1,718,665	\$ 2,377,800	\$ 2,377,800	\$ 1,989,400	\$ 2,293,100	\$ (84,700)	-3.6%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 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 2025 Accomplishments

Street Maintenance

- Staff laid a temporary asphalt overlay along Dyer St., until it is rebuilt in concrete in the upcoming concrete contract
- Installed concrete traffic barriers on Mumford Road to provide traffic safety along damaged rails
- Managed concrete and asphalt street maintenance contracts
- Responded to and repaired approximately 250 potholes
- Repaired asphalt for approximately 125 water/wastewater utility cuts
- Responded to over 100 asphalt repairs throughout the city
- Maintained roadways during inclement weather events

Drainage Maintenance

- Fixed multiple joint leaks in storm pipe along Sweetbriar
- Repaired drainage issue along multiple open ditches
- Built new area inlet tops to replace grate inlets to help provide better drainage off Bomber drive and Mc Arthur
- Removed several trees from creeks
- Removed silt from creek and tributary channels throughout the city with long reach trackhoe

Concrete Maintenance

- Installed drainage channel along alley adjacent to the Palace Theater
- Repaired box top at two locations on East Briargate

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
- Fixed multiple erosion locations in Bonham Park for Parks and Rec
- Demo of an existing building at Bonham Park

Fiscal Year 2026 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 Crew Leaders both to accommodate internally and externally customers
- Work proactively with Water and Sewer Department in order to identify underground utilities prior to street replacement
- Keep checks on creeks throughout town to help minimize the number of debris and sediment that is deposited in the creeks.

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 1,102,715	\$ 1,346,700	\$ 1,346,700	\$ 1,191,900	\$ 1,397,400	\$ 50,700	3.8%
Supplies	90,410	105,500	105,500	96,900	105,500	-	0.0%
Maintenance & Services	530,313	489,100	489,100	466,500	510,800	21,700	4.4%
Miscellaneous/Admin Reimb.	423,699	456,500	456,500	450,500	456,500	-	0.0%
Capital Outlay	836,028	-	750,000	20,700	95,100	95,100	100.0%
Total Expenses	\$ 2,983,165	\$ 2,397,800	\$ 3,147,800	\$ 2,226,500	\$ 2,565,300	\$ 167,500	7.0%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	17	17	17	17	17	-

TRAFFIC OPERATIONS

Mission Statement

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

Strategic Initiatives

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

Fiscal Year 2025 Accomplishments

- Reconstructed signals at 29th/Carter Creek and 29th/Broadmoor
- Completion of new Traffic Signal by TxDOT at FM 2818 and SH 21
- Coordinated with TxDOT for construction of new signal at FM 2818 and Sandy Point Rd
- Developed and implemented signal timing plan changes at various intersections
- Began limited trials for Signal Analytics and Advanced Detection to be evaluated and potentially implemented in the coming year
- Implemented Local Area Traffic Management Program ("LATM") – completed ninth year of applications and started tenth year application process.
- Assisted Downtown Bryan Association with all road closures and parking for First Friday and other events.

- Continued use of Maintenance Zones for signs and pavement markings and working to upgrade neglected signage.
- Implemented an annual pavement marking contract with different areas of the city being restriped yearly on a rotation.
- 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 Technical Advisory Committee and Policy Board Meetings.
- Represented on BCSMPO Regional Bicycle / Pedestrian Advisory Panel.
- Attend Regional Mobility Authority meetings to coordinate with MPO activities and support Bryan interests.
- 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 2026 Goals and Objectives

- Continue installation of additional Pan/Tilt Zoom cameras and
- 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).
- Pursue grant or other opportunities for traffic system upgrades
- Continue sign inventory and pavement marking inventory expanding the data stored in the database and expand use of GIS for this purpose.
- Continued to populate a new GIS layer for speed zones and traffic counts.
- Create capital maintenance/replacement plan for signs, markings, and signals (some is already completed such as signals)

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 813,669	\$ 983,100	\$ 983,100	\$ 896,900	\$ 1,030,000	\$ 46,900	4.8%
Supplies	34,141	42,800	42,800	37,100	43,200	400	0.9%
Maintenance & Services	953,140	1,179,400	1,179,400	1,154,800	1,180,300	900	0.1%
Miscellaneous/Admin Reimb.	2,705	8,600	8,600	7,500	8,600	-	0.0%
Capital Outlay	17,369	7,500	7,500	7,500	-	(7,500)	-100.0%
Total Expenses	\$ 1,821,024	\$ 2,221,400	\$ 2,221,400	\$ 2,103,800	\$ 2,262,100	\$ 40,700	1.8%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	11	11	11	11	11	-

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 2025 Accomplishments

- Recipient of the 2024 Certificate of Achievement for Planning Excellence by the Texas Chapter of the American Planning Association for the ninth year in a row.
- Continued supporting the work of the Planning and Zoning Commission
- Coordinated the preparation of the city's 2025-2030 Stormwater Master Plan and Texas Pollutant Discharge Elimination System's MS4 General Permit application.
- Delivered a consultant contract for a new Comprehensive Plan/Parks Master plan for adoption by the City Council.
- 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.
- Managed the city's substandard structures abatement program, scheduling 45+ cases for Building and Standards Commission consideration and overseeing city contractor removal of thirteen (13) 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 50+ development proposals and other projects to the City Council for direction and/or final action.
- Responded to, researched, and successfully guided six (6) property owner-requested annexations to City Council approval.
- Processed and inspected 260+ redevelopment (change of owner, use, or tenant) applications.
- 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 24,300+ inspections.
- Devised and executed a property development customer satisfaction survey and began using survey findings for the department's continuous improvement efforts.
- Administered the city's Manufactured Home Land Lease Communities and Credit Access Business registration and licensing processes.
- Provided customer training for the department's popular online permitting and development application platform
- Developed and implemented a document management and retention plan for the department.
- Provided staff assistance for the 2025 Texas Chapter conference of the American Planning Association which will be held in Bryan-College Station in October 2025.
- Provided staff support in the Downtown parking discussion to encourage and increase awareness of parking convenience and availability.
- Participated in the annual relator showcase with information and updates regarding the City's growth, changes, and future opportunities.

Fiscal Year 2026 Goals and Objectives

- Deliver a new Comprehensive Plan/Parks Master Plan for adoption by the City Council.
- Deliver a downtown parklet program for adoption by the City Council.
- Propose changes to development processes and requirements that stem from laws passed by the 89th Texas Legislature.
- Finalize, or be in progress of, moving the department to the former BTU administration building.
- 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 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 2,272,789	\$ 2,364,000	\$ 2,364,000	\$ 2,295,200	\$ 2,457,600	\$ 93,600	4.0%
Supplies	116,858	115,000	115,000	109,200	115,000	-	0.0%
Maintenance & Services	78,109	316,900	316,900	137,800	319,200	2,300	0.7%
Miscellaneous/Admin Reimb.	297,673	273,000	273,000	252,800	273,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 2,765,429	\$ 3,068,900	\$ 3,068,900	\$ 2,795,000	\$ 3,164,800	\$ 95,900	3.1%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 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 2025 Accomplishments

- Proactive enforcement of ordinance violations – 79.4% of total cases worked

Fiscal Year 2026 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 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 398,793	\$ 424,900	\$ 424,900	\$ 418,200	\$ 442,700	\$ 17,800	4.2%
Supplies	12,861	20,300	20,300	16,400	20,700	400	2.0%
Maintenance & Services	27,530	17,200	17,200	19,300	15,700	(1,500)	-8.7%
Miscellaneous/Admin Reimb.	74,991	67,500	67,500	70,300	69,100	1,600	2.4%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 514,175	\$ 529,900	\$ 529,900	\$ 524,200	\$ 548,200	\$ 18,300	3.5%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 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 2025 Accomplishments

- Provided outreach opportunities related to community needs, small business development, available programming, city resources, and homeownership.
- Completed the transition to online housing applications and electronic submittal/ tracking of projects through CitizenServe.
- Explored housing/revitalization infill partnerships to increase supply of available and buildable lots.
- Provided oversight and monitoring of public service agencies.
- Participated in NCDA 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 related to our ongoing construction projects and to other city departments, as needed.
- Continued implementing and improving housing programs.
- Continued hosting and partnering on community-wide workshops.
- Expanded the minor repair program and budget to allow for more comprehensive projects.

- Expanded the Down Payment Assistance Program to increase available funds under our current program guidelines.
- Participated in multiple housing related initiatives.
- Collaborated with Texas A&M University by employing Work Study students.
- Completed more than 45 minor repair projects under new program guidelines.
- Completed multiple voluntary demolitions.
- Completed two major reconstruction projects.
- Provided down payment assistance to two qualified household.
- Provided real estate recommendations for the purchase of several lots for potential infill development.
- Facilitated extensive public feedback related to community needs and goals.
- Partnered with other departments on goals specific to housing.
- Completed the development of one new, affordable, single family rental home with Elder Aid, a Community Housing Development Organization utilizing HUD HOME Investment Partnerships Program funding.
- Completed and received HUD approval of the 2023 Consolidated Annual Performance and Evaluation Report.
- Completed and received approval on the 2025 – 2029 Consolidated Plan required by the Department of Housing and Urban Development.

Fiscal Year 2026 Goals and Objectives

- Provide outreach and education opportunities to the community.
- Provide training opportunities for our clients to learn about topics related to homeownership.
- Explore new avenues to increase supply of available and buildable lots.
- Provide oversight and monitoring of agencies.
- Participate in NCDA 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.
- 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 at least 30 minor repairs and at least two reconstruction projects.
- Explore expanding partnership opportunities to better leverage our resources.

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 287,325	\$ 249,300	\$ 249,300	\$ 279,400	\$ 362,700	\$ 113,400	45.5%
Supplies	6,047	23,600	23,600	19,000	21,000	(2,600)	-11.0%
Maintenance & Services	10,561	27,500	27,500	34,800	37,900	10,400	37.8%
Miscellaneous/Admin Reimb.	2,991	2,000	2,000	3,700	-	(2,000)	-100.0%
Capital Outlay	-	55,000	55,000	55,000	-	(55,000)	-100.0%
Total Expenses	\$ 306,924	\$ 357,400	\$ 357,400	\$ 391,900	\$ 421,600	\$ 64,200	18.0%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 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

Economic Development

- Provide resources and support for skills development, job seeking, and access to information.
- Partnerships with workforce development organizations to support and meet needs of community

Quality of Life

- Provide access to high quality materials in a wide variety of formats and languages, including print and digital
- Ensure availability to technology through free Wi-Fi, access to computers with Internet and online tools
- Provide space to connect, learn and participate in activities

Fiscal Year 2025 Accomplishments

- Established Late Fine Amnesty Program as a permanent program
- Ongoing growth of digital collections; eBooks, Audio books and other streaming services
- Secured funding totaling \$49,000 dollars from the Clifton C. and Henryetta C. Doak Charitable Trust and the Dr. Eugene Edge Charitable Trust for subscription databases and other services
- Achieved Texas State Library and Archives Commission (TSLAC) accreditation and is fully qualified member of the Texas Library System for State Fiscal Year 2025
- Continuing to improve events for all ages through improvement and development of new events
- Enhanced staff training to deliver exceptional customer service
- Collaborations with organizations to support community needs

Fiscal Year 2026 Goals and Objectives

- Initiate strategic planning process
- Secure grants to provide access to existing services, programs and materials
- Expand the Carnegie History Center's digitization projects and seek to make the Center's collections more accessible
- Maintain efforts towards Texas State Library and Archives Commission (TSLAC) accreditation
- Address community outreach needs through strategic collaboration and partnerships

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 2,705,599	\$ 2,902,900	\$ 2,902,900	\$ 2,769,600	\$ 3,008,100	\$ 105,200	3.6%
Supplies	68,061	45,300	45,300	45,000	44,400	(900)	-2.0%
Maintenance & Services	99,192	102,800	102,800	16,500	105,100	2,300	2.2%
Miscellaneous/Admin Reimb	96,587	117,600	117,600	70,700	118,600	1,000	0.9%
Capital Outlay	241,300	275,800	275,800	275,800	275,800	-	0.0%
Total Expenses	\$ 3,210,738	\$ 3,444,400	\$ 3,444,400	\$ 3,177,600	\$ 3,552,000	\$ 107,600	3.1%

Bryan Library	\$ 1,517,711	\$ 1,662,900	\$ 1,662,900	\$ 1,488,900	\$ 1,713,500	\$ 50,600	3.0%
College Station Library	1,361,314	1,378,600	1,378,600	1,376,300	1,422,100	43,500	3.2%
Carnegie Library	331,713	402,900	402,900	312,400	416,400	13,500	3.4%
Total Expenses	\$ 3,210,738	\$ 3,444,400	\$ 3,444,400	\$ 3,177,600	\$ 3,552,000	\$ 107,600	3.1%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Bryan Library	14	15	15	15	15	-
College Station Library	16	16	16	16	16	-
Carnegie Library	4	4	4	4	4	-
Full-Time Employee Count	34	35	35	35	35	-

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 2025 Accomplishments

- Hosted Doggie Poolooza, Trunk or Treat So Kids Can Eat, Holiday Magic, Reindeer on the Run, Blue Bunny Egg Hunt and Breakfast, Drive In Movies and the Senior Dance
- Continued to offer Adult Sports programs of Flag Football, Softball, Co-ed Softball and 3 on 3 Basketball
- Co-hosted TAAF Summer Games of Texas
- Hosted TAAF Region 5 Swim Meet
- Expanded Open Gym at NRC to include Pickleball, Basketball and Volleyball
- Added new adult/senior classes: Introduction to Pickleball, Walk with a Doc, and Senior Socials
- Created a monthly newsletter for Senior programs
- Assisted with Big Barn Dance
- Set up booth at each First Friday promoting parks, programs and events
- Provided use of LED screen for Destination Bryan events and Maroon & White Night
- Continued management of both landscaping and custodial maintenance contracts for parks system and city facilities
- Hosted 30 tournaments/athletic events at BRAC
- Completed replacement of playground unit at Tanglewood Park

- Repurposed Inline Hockey rink at Neal Park to include pickleball courts and a fitness zone
- Completed overhaul of turf on BRAC soccer fields
- Completed Capital Improvement Projects at Travis fields
- Purchased replacement maintenance equipment for the City Course
- Resurfaced tennis and pickleball courts at the Phillips Event Center
- 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
- Updated Tree Risk Assessment for parks system
- Maintained requirements to be identified as a distinguished "Tree City USA" community
- Maintained monthly parks system audits
- Provided design and development support to continue development of Signature Park playground at Midtown Park
- Provided on-call system for park pavilion rentals and after-hours emergencies
- Continued maintenance of the downtown district
- Implemented contract to maintain holiday lighting throughout downtown
- Redesigned and installed landscaping to the Parks/Facilities and IT buildings
- Replaced bulkhead at The Bryan Aquatics Center

Fiscal Year 2026 Goals and Objectives

- Add nine Parks and Recreation programs
- Continue to support First Fridays and Destination Bryan events
- Build storage for mobile LED screen and mobile stage trailer
- Host 35 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 2026 TAAF Summer Games of Texas
- Continue Midtown Park Development
- Incorporate the new Signature Park at Midtown Park into the system
- Replace 2-3 playgrounds in the parks system
- Continue high level of day-to-day parks maintenance operations
- 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
- Replace cart path at The City Golf Course

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 2,929,682	\$ 3,047,500	\$ 3,047,500	\$ 2,851,900	\$ 3,120,200	\$ 72,700	2.4%
Supplies	273,399	294,200	294,200	262,800	401,300	107,100	36.4%
Maintenance & Services	836,859	848,200	848,200	767,100	856,100	7,900	0.9%
Miscellaneous/Admin Reimb.	1,286,410	2,021,000	2,021,000	1,249,400	2,128,700	107,700	5.3%
Capital Outlay	1,257,641	122,000	122,000	122,900	-	(122,000)	-100.0%
Total Expenses	\$ 6,583,991	\$ 6,332,900	\$ 6,332,900	\$ 5,254,100	\$ 6,506,300	\$ 173,400	2.7%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 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.
- Work to educate City departments on applicable local, state, and Federal purchasing laws and enforce compliance with those standards.
- 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

- Received an unmodified opinion from the City's independent auditors for the financial statements for the year ended September 30, 2024.
- 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

- 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.
- Implemented a new vendor authentication and verification system.

Grants

- Received a clean single audit report for Fiscal Year 2024.
- Applied for several grant opportunities that are new to the City.
- Ensured all reporting and compliance requirements were met.

Fiscal Year 2026 Goals and Objectives

Accounting

- Receive an unmodified opinion from the City's independent auditors for the financial statements for the year ended September 30, 2025.
- 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 2025 Accomplishments

Accounting

- Provided monthly financial information to management.

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 2,017,220	\$ 1,999,300	\$ 1,999,300	\$ 2,009,400	\$ 2,106,700	\$ 107,400	5.4%
Supplies	59,232	24,800	24,800	50,200	24,800	-	0.0%
Maintenance & Services	49,360	56,400	56,400	36,300	156,900	100,500	178.2%
Miscellaneous/Admin Reimb.	328,966	216,300	216,300	270,900	291,300	75,000	34.7%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 2,454,779	\$ 2,296,800	\$ 2,296,800	\$ 2,366,800	\$ 2,579,700	\$ 282,900	12.3%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	17	19	18	18	21	2

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 2025 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
- Helped initiate well attended City-wide cybersecurity Table Top Exercise lead by a top cyber law firm
- Procured Governance Risk and Compliance (GRC) platform to manage City compliancy
- Developed very challenging phishing simulation training campaigns that improved cyber awareness throughout the City
- Resolved thousands of reported phishing emails
- Partnered with BCAD for yearly aerial photography flights (EagleView), saving the City approx. \$110,000 over a 2 year period
- Continued Community/Citizen outreach and support
- Continued expansion of ArcGIS Online mapping platform across all City departments
- Acquired and processed new county-wide high-resolution imagery and established EagleView map viewer access
- Updated streets routing database to account for new construction (medians, WJB new alignment)
- Planned, flew, processed and analyzed drone-based aerial photography over Downtown Bryan for parking analysis

- Continual maintenance of City-wide GIS datasets
- Global/community/citizen outreach with BVCART, BVCNet, BVWACS, CEOC, BVCOG, Brazos County, E-ISAC, DIR VIRT, Infragard, RELLIS
- Implemented CitizenServe for various departments, and GovStack for City website
- Upgraded MeterSense, Sensus Flexnet AMI, Milsoft, and Laserfiche applications
- Expanded use of Laserfiche with new HR and Finance processes
- Handled 5,567 support calls over the last year, representing a decrease of 1.3%
- Continued expansion and upgrade of city network infrastructure
- Police handheld radio life and safety replacement
- Fire Station Facilities Safety and Security upgrade
- Addition of City Facilities including BTU Administration Building, Coulter Field BBC, PD Evidence Building and Lineman Training Facility
- Upgraded 503 Windows 10 to most current version and 355 Windows 10 machines to the Windows 11 OS version to keep systems secure
- Replaced approximately 20% of end user technology assets to maintain a five-year life-cycle
- Major fiber projects; New BTU Admin Building Redundant fiber path, BTU SOC Capacity Upgrade, RELLIS Substation OPGW, Steep Hollow Substation OPGW Capacity upgrade, LEC Security Amenities, and Tabor 69 to Tabor 138 capacity upgrade.

Fiscal Year 2026 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 and BTU 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 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 4,781,245	\$ 5,158,400	\$ 5,158,400	\$ 4,891,100	\$ 5,355,300	\$ 196,900	3.8%
Supplies	318,270	631,200	631,200	610,800	892,400	261,200	41.4%
Maintenance & Services	2,069,837	1,871,500	1,871,500	2,096,600	1,980,500	109,000	5.8%
Miscellaneous/Admin Reimb.	303,175	430,500	430,500	462,600	430,500	-	0.0%
Capital Outlay	1,959,453	460,000	460,000	460,000	600,000	140,000	30.4%
Total Expenses	\$ 9,431,980	\$ 8,551,600	\$ 8,551,600	\$ 8,521,100	\$ 9,258,700	\$ 707,100	8.3%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	40	42	42	42	42	-

HUMAN RESOURCES

Mission Statement

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

Strategic Initiatives

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

Fiscal Year 2025 Accomplishments

- Implemented an exemplary attendance incentive and vacation buyback program.
- Implemented a citywide mentorship program and extended to all employees.
- Worked with TAMU on a research project to analyze the City's turnover issues, retention strategies, etc.
- 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.
- Partnered with and implemented a new Talent Acquisition source too enhance our online recruiting footprint, specifically geared to those interested in local government.

- Initiated analysis and assessment of the City's Performance Evaluation process to lay groundwork for future incentive and performance management programs.
- Conducted (HR staff) salary/compensation studies for sworn positions in police and fire and worked with those departments to propose special adjustments to the current pay schedules to stay competitive in market for all civil service ranks.
- Implemented various programs and incentives to counter nationwide issues in attracting, hiring, and retaining employees
- 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 2026 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.
- 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 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 780,177	\$ 823,300	\$ 823,300	\$ 789,500	\$ 854,800	\$ 31,500	3.8%
Supplies	66,491	58,500	58,500	59,600	58,000	(500)	-0.9%
Maintenance & Services	80,742	88,100	88,100	94,200	148,300	60,200	68.3%
Miscellaneous/Admin Reimb.	45,398	44,000	44,000	46,700	44,500	500	1.1%
Capital Outlay	-	-	-	-	-	-	-
Total Expenses	\$ 972,808	\$ 1,013,900	\$ 1,013,900	\$ 990,000	\$ 1,105,600	\$ 91,700	9.0%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 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 2025 Accomplishments

- Staff met all of the FY25 COB training requirements
- Weatherproofed the MOB Exterior Joints
- Replace fire panel at Bryan Justice Center through approved decision package funding
- Replace carpet and flooring within Clara B. Mounce Library through approved decision package funding
- Paint Carnegie Library building and Seal/Repair Window Seals around building to slow deterioration of the building
- Replace Bryan City Cemetery office and maintenance facility through approved decision package funding
- Improved custodial services contract specifications and awarded contract to new vendor
- Resurfaced apparatus bay flooring at FS#2
- Repair Carnegie Library elevator shaft to meet state inspection requirements
- Continued Renovated Bob Bond Park (National Little League) concession building

- Cleaned exterior of Justice Center
- Engaged in a proactive Mechanical, Electrical, Plumbing preventative maintenance program
- Completed renovations of the Phillips Event Center
- Development of Facilities Improvement Plan (FIP)
- Modernize Phillips Event Center elevator
- Initiate maintenance services to prior BTU admin building to support new department operations
- Build Williamson Drive maintenance facility to support Midtown Park
- Provided support to design committee for new Bryan Animal Center
- Mold Remediation at Fire Station #4
- Internal build back conducted by internal staff from Municipal Office Building basement water damage
- Replaced shingle roof at Thompson Creek WWT plant
- Replaced two gas heaters in dog run area at Animal Center
- Filled all vacant positions, currently at full staff

Fiscal Year 2026 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
- Repair second story flooring in Bob Bond board room
- 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
- Initiate various large-scale projects totaling through approved funding for Facilities Improvement Plan (FIP)
- Focus on local training opportunities for staff to enhance their knowledge in maintenance
- Replace Fire Station #2 HVAC system
- Replace Carnegie Library roof
- Continue with the department's main focus on maintenance during the FY 2026 budget year

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 1,308,315	\$ 1,674,400	\$ 1,674,400	\$ 1,374,500	\$ 1,734,600	\$ 60,200	3.6%
Supplies	62,919	53,500	53,500	105,100	50,400	(3,100)	-5.8%
Maintenance & Services	532,802	642,200	642,200	716,600	887,600	245,400	38.2%
Miscellaneous/Admin Reimb.	205,564	200,400	200,400	200,400	232,800	32,400	16.2%
Capital Outlay	315,793	736,500	736,500	1,484,200	-	(736,500)	-100.0%
Total Expenses	\$ 2,425,392	\$ 3,307,000	\$ 3,307,000	\$ 3,880,800	\$ 2,905,400	\$ (401,600)	-12.1%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	18	19	19	19	19	-

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 2025 Accomplishments

- Continued to provide quality customer service with reduced resources and supply chain issues. Successfully fill open Lead Service Technician, and Parts Procurement Specialist, Administrative Assistant, and Service Technicians positions.
- 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.

- 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 windshield 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 2026 Goals and Objectives

- Continued to provide quality customer service with reduced resources and supply chain issues. Successfully fill any remaining open positions (currently one Emergency Vehicle Technician (EVT)).
- Strive and 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 for all eligible technicians.
- 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 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 741,135	\$ 930,200	\$ 930,200	\$ 840,800	\$ 969,400	\$ 39,200	4.2%
Supplies	69,770	46,600	46,600	47,200	46,600	-	0.0%
Maintenance & Services	32,486	38,000	38,000	39,300	39,100	1,100	2.9%
Miscellaneous/Admin Reimb.	-	2,600	2,600	3,300	2,600	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 843,392	\$ 1,017,400	\$ 1,017,400	\$ 930,600	\$ 1,057,700	\$ 40,300	4.0%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 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 2025 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 2026 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 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 1,364,531	\$ 1,420,200	\$ 1,420,200	\$ 1,408,400	\$ 1,475,500	\$ 55,300	3.9%
Supplies	11,961	7,100	7,100	8,000	7,100	-	0.0%
Maintenance & Services	263,197	145,200	145,200	209,400	145,100	(100)	-0.1%
Miscellaneous/Admin Reimb.	244,017	289,000	289,000	293,000	289,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 1,883,706	\$ 1,861,500	\$ 1,861,500	\$ 1,918,800	\$ 1,916,700	\$ 55,200	3.0%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 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 2025 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.
- 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.
- Hosted second annual Open House to showcase various City departments.

Fiscal Year 2026 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 2026.
- Continue to manage the development of Midtown Park.

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 823,025	\$ 888,600	\$ 888,600	\$ 855,000	\$ 928,900	\$ 40,300	4.5%
Supplies	5,840	2,800	2,800	2,100	2,800	-	0.0%
Maintenance & Services	27,344	29,600	29,600	25,900	29,900	300	1.0%
Miscellaneous/Admin Reimb.	133,055	594,300	594,300	296,900	582,300	(12,000)	-2.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 989,264	\$ 1,515,300	\$ 1,515,300	\$ 1,179,900	\$ 1,543,900	\$ 28,600	1.9%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 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 2025 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 2026 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 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	-	0.0%
Maintenance & Services	686	500	500	-	200	(300)	-60.0%
Miscellaneous/Admin Reimb.	169,396	150,000	150,000	180,000	200,000	50,000	33.3%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 170,082	\$ 150,500	\$ 150,500	\$ 180,000	\$ 200,200	\$ 49,700	33.0%

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.

- Assist City Council with accomplishment of strategic initiatives.
- Oversee operations of Municipal Court Division.

Fiscal Year 2025 Accomplishments

- Successfully conducted City of Bryan elections as ordered by Council.
- Conducted 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.
- Conducted Records Retention Activities that ensure the City's records are maintained by purging non-essential and outdated documents

Fiscal Year 2026 Goals and Objectives

- Conduct election as ordered by Council.
- Conduct orientation for Council Candidates
- Certify petitions filed with City Secretary.
- Effectively coordinate the appointment process for Council Boards, Committees and Commissions.
- 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.
- Coordinate annual volunteer reception
- Assist with implementation of new laws passed during the 89th Session of the Texas State Legislature.
- Coordinate continuing Records Retention Activities

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 772,512	\$ 724,200	\$ 724,200	\$ 540,300	\$ 749,600	\$ 25,400	3.5%
Supplies	17,589	16,500	16,500	14,500	16,500	-	0.0%
Maintenance & Services	22,672	35,700	35,700	20,600	35,900	200	0.6%
Miscellaneous/Admin Reimb.	26,627	132,500	132,500	94,900	132,500	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 839,400	\$ 908,900	\$ 908,900	\$ 670,300	\$ 934,500	\$ 25,600	2.8%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 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 2025 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
- Progressed on Midtown Area Plan
- Progressed on Travis Bryan Midtown Park
- Hosted annual volunteer reception

Fiscal Year 2026 Goals and Objectives

- Review Council's Strategic Plan
- Continue development and redevelopment activities
- Adopt balanced budget
- Continue progress on Midtown Area Plan
- Continue development of Travis Bryan Midtown Park
- Host annual volunteer reception

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 19	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.0%
Supplies	31,100	32,500	32,500	37,200	32,500	-	0.0%
Maintenance & Services	252,325	285,300	285,300	244,200	274,300	(11,000)	-3.9%
Miscellaneous/Admin Reimb.	50,031	64,000	64,000	46,900	64,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 333,475	\$ 381,900	\$ 381,900	\$ 328,400	\$ 370,900	\$ (11,000)	-2.9%

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 2025 Accomplishments

- Increased "The Good Life" e-newsletter subscribers by 15.45%, totaling 16,656 subscribers; and exceeded the industry's average open rate by 11%, with a 52% open rate.
- Addressed operational gaps and outdated infrastructure, including city websites, meeting recording and broadcast systems, Channel 16 programming software, and visual media equipment.
- Strengthened office operations through succession planning and cross-training, ensuring multiple team members can fill key roles, reducing previous reliance on a single person for specific responsibilities.

- In collaboration with the IT Department, upgraded the audio, visual, broadcasting, and recording systems in Council Chambers and trained staff on the new system, ensuring cross-training and proper documentation.
- Executed a two-year agreement in January 2025 with a third-party vendor to redesign, migrate, and host eight city websites in collaboration with the IT Department. Upgrades for bryantx.gov, cobweb, bcsunited.net, gameday.bryantx.gov, and building.bryantx.gov are scheduled for completion in the first year.
- Implemented a new video content strategy to enhance timeliness and creativity for Channel 16 and social media platforms, including event recap videos.
- Replaced and upgraded outdated visual media equipment and completed a full inventory audit.
- Social Media Platform Performance Summary (Facebook, Instagram and LinkedIn)
 - o Achieved 3,206,590 impressions, a 19.7% increase;
 - o Gained 164,538 engagements, a 12.7% increase
 - o Received 24,106 post link clicks, a 50.3% increase
 - o Published 2,040 posts, a 38.8% increase
 - o Responded to 2,532 messages, a 50.9% increase
 - o Grew audience by 3,595, a 25.1% increase

Fiscal Year 2026 Goals and Objectives

- Increase visual media content across the city's primary social media platforms and Channel 16.
- Implement targeted marketing strategies to engage under-reached audiences.
- Create and maintain a comprehensive content calendar while collaborating more effectively with city staff on deadlines and opportunities.
- Take a proactive approach to marketing the city, telling our story, and shaping our own narrative.
- Continuously meet or exceed deadlines, uphold the city's brand standards across all projects, and deliver superior customer service.
- Upgrade the visual media studio setups, including backdrops and surroundings.
- Launch the redesigned bcslibrary.org and brazosceoc.org websites, and integrate 150.bryantx.gov as a historical feature on bryantx.gov.

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 556,127	\$ 658,400	\$ 658,400	\$ 583,800	\$ 682,600	\$ 24,200	3.7%
Supplies	31,900	34,200	34,200	30,800	34,200	-	0.0%
Maintenance & Services	19,425	21,500	21,500	12,800	21,800	300	1.4%
Miscellaneous/Admin Reimb.	62,830	160,800	310,800	436,000	160,800	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 670,282	\$ 874,900	\$ 1,024,900	\$ 1,063,400	\$ 899,400	\$ 24,500	2.8%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	5	5	5	5	5	-

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 2025 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 2026 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 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 769,273	\$ 922,400	\$ 922,400	\$ 764,000	\$ 941,700	\$ 19,300	2.1%
Supplies	3,785	5,000	5,000	4,500	3,500	(1,500)	-30.0%
Maintenance & Services	74,428	61,800	61,800	64,100	63,500	1,700	2.8%
Miscellaneous/Admin Reimb.	8,584	9,000	9,000	8,900	8,900	(100)	-1.1%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 856,070	\$ 998,200	\$ 998,200	\$ 841,500	\$ 1,017,600	\$ 19,400	1.9%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	7	7	7	7	7	-

CITY OF BRYAN, TEXAS
Payments to Other Agencies
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Payments Agency Contributions</u>							
Brazos Central Appraisal District	\$ 598,516	\$ 629,300	\$ 629,300	\$ 587,600	\$ 648,200	\$ 18,900	3.0%
Brazos County (Prisoner Support)	83,700	100,000	100,000	89,100	100,000	-	0.0%
Brazos County 911 District	2,321,180	2,396,100	2,396,100	2,396,100	2,523,200	127,100	5.3%
Brazos County Health Department	478,029	478,000	478,000	478,000	478,000	-	0.0%
Senior Citizen Programming	20,250	20,000	20,000	20,000	30,000	10,000	50.0%
Brazos Valley Community Network (BVC Net)	6,500	6,500	6,500	6,500	6,500	-	0.0%
Brazos Valley Veterans Memorial	30,000	30,000	30,000	30,000	30,000	-	0.0%
Brazos Valley Wide Area Communications	99,164	112,000	112,000	112,000	110,400	(1,600)	-1.4%
Bryan Buisness Council 380 Agreement	426,400	405,600	405,600	1,445,300	1,445,300	1,039,700	256.3%
Bryan Business Council - Operations	300,000	300,000	300,000	300,000	350,000	50,000	16.7%
Destination Bryan	495,000	480,000	480,000	480,000	350,000	(130,000)	-27.1%
Easterwood Airport	124,764	125,000	125,000	127,300	130,800	5,800	4.6%
Greater Brazos Partnership	349,992	350,000	350,000	600,000	600,000	250,000	71.4%
Total Partner Agency Contributions	5,333,495	5,432,500	5,432,500	6,671,900	6,802,400	1,369,900	25.2%
<u>Other Non Departmental</u>							
Contractual Obligations	4,632,457	842,600	842,600	1,687,400	1,817,400	974,800	115.7%
Other Misc. Obligations	26,450	50,000	50,000	-	146,100	96,100	192.2%
Billing Services Reimbursements	40,222	46,300	46,300	46,300	56,500	10,200	22.0%
Transfer to Debt Service	-	95,400	95,400	95,400	-	(95,400)	-100.0%
Transfer to Other Funds	6,507,071	5,043,400	5,643,400	3,313,400	3,427,700	(1,615,700)	-32.0%
Total Other Non Departmental	11,206,200	6,077,700	6,677,700	5,142,500	5,447,700	(630,000)	-10.4%
Sub-Total Expenses	16,539,695	11,510,200	12,110,200	11,814,400	12,250,100	739,900	6.4%
<u>Non Operating</u>							
CIP - Reimbursement Resolution	(608,690)	-	-	-	-	-	0.0%
Total Non Operating	(608,690)	-	-	-	-	-	0.0%
Total	\$ 15,931,005	\$ 11,510,200	\$ 12,110,200	\$ 11,814,400	\$ 12,250,100	\$ 739,900	6.4%



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DEBT SERVICE FUND OVERVIEW

Fund Description

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

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

Fund Narrative

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

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

Tax supported debt of the City is rated as to quality by 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

The City plans to issue debt in FY 2026. The Certificates of Obligation issuance is expected to total \$51,500,000. The list of projects and planned future debt issuances that will be serviced by the debt service fund are in the capital funding section of the budget book.

Fiscal Year 2026

The adopted tax rate for FY 2026 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, \$0.171154 is devoted to debt service. The debt rate will generate an estimated \$16,571,500 in property tax revenue in the Debt Service Fund. This will be sufficient to fund 93.2% of the total debt service payments for FY 2026. The remaining 6.8% will be funded through other revenues including transfers in from other funds of \$2,331,800 for self-supporting debt, reimbursements of \$379,800 for debt service requirements related to BVSWMA, and interest income of \$50,000.

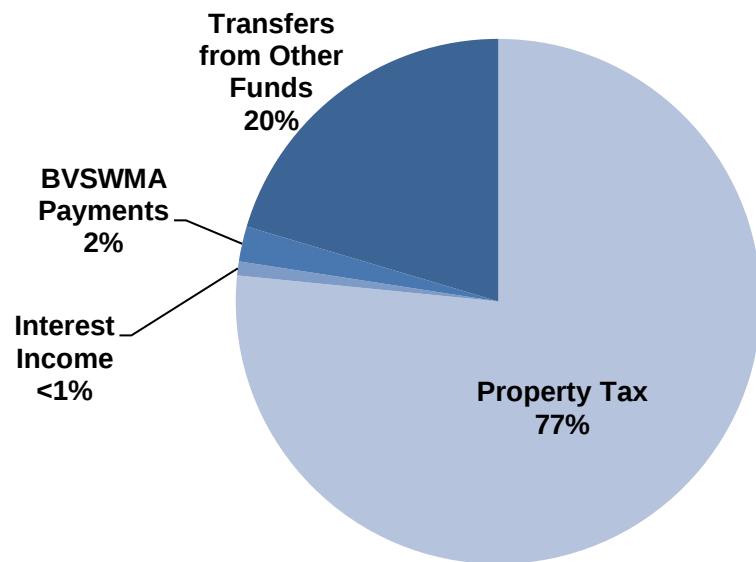
Total budgeted expenditures for the Debt Service Fund for FY 2026 are \$17,788,500 to support principal and interest payments on existing debt obligations.

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Property Tax	\$ 15,539,984	\$ 13,700,000	\$ 13,700,000	\$ 14,000,000	\$ 16,571,500	\$ 2,871,500	21.0%
Delinquent Collections	60,240	50,000	50,000	46,000	50,000	-	0.0%
Interest Income	578,980	100,000	100,000	450,000	50,000	(50,000)	-50.0%
BVSWMA	67,001	377,400	377,400	76,000	379,800	2,400	0.6%
Subtotal Revenues	16,246,205	14,227,400	14,227,400	14,572,000	17,051,300	2,823,900	19.8%
Transfers In	2,558,505	3,179,000	3,179,000	2,650,000	2,331,800	(847,200)	-26.6%
Total Revenues and Transfers in	18,804,710	17,406,400	17,406,400	17,222,000	19,383,100	1,976,700	11.4%
<u>Expenditures</u>							
Debt Service	16,870,560	18,522,300	18,522,300	18,522,300	16,288,500	(2,233,800)	-12.1%
Debt Expense	-	500,000	500,000	500,000	1,500,000	1,000,000	200.0%
Total Expenditures	16,870,560	19,022,300	19,022,300	19,022,300	17,788,500	(1,233,800)	-6.5%
Net Increase/(Decrease)	\$ 1,934,150	\$ (1,615,900)	\$ (1,615,900)	\$ (1,800,300)	\$ 1,594,600		
Beginning Fund Balance	3,529,822	5,436,422	6,419,748	6,419,748	4,619,448		
Timing of Cash Flows	955,776	-	-	-	-		
Ending Fund Balance	\$ 6,419,748	\$ 3,820,522	\$ 4,803,848	\$ 4,619,448	\$ 6,214,048		
# of Days of Reserve	137	72	91	87	126		
Fund Balance Reserve Requirement:							
(30 days operating expenses)	\$ 1,405,880	\$ 1,585,192	\$ 1,585,192	\$ 1,585,192	\$ 1,482,375		
# of Days required	30	30	30	30	30		

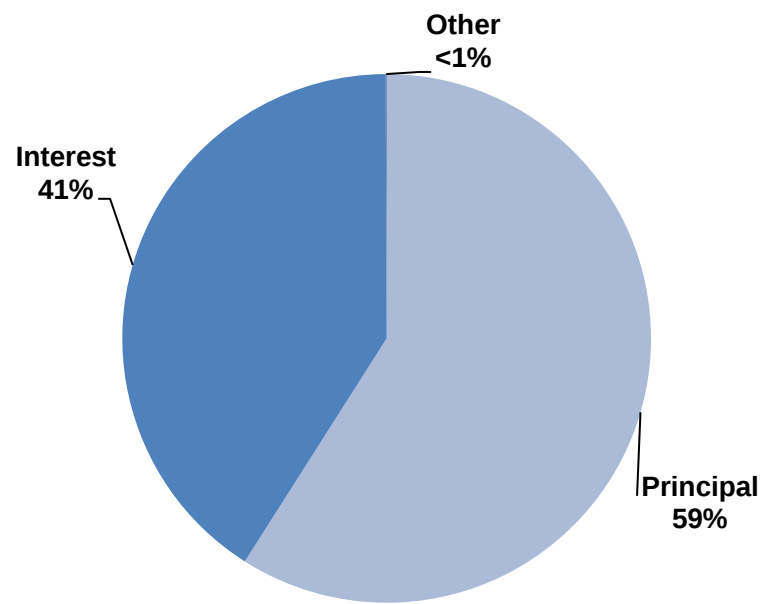
Debt Service Fund - Sources

\$19,383,100



Debt Service Fund - Uses

\$17,788,500



CITY OF BRYAN, TEXAS
Debt Service Requirements
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Principal</u>							
2013 General Obligation Refunding Bonds	2,070,782	1,201,500	1,201,500	1,201,500	266,600	(934,900)	-77.8%
2014 Certificates of Obligation	310,000	325,000	325,000	325,000	335,000	10,000	3.1%
2014 General Obligation Refunding Bonds	462,614	473,900	473,900	473,900	737,200	263,300	55.6%
2015 General Obligation Refunding Bonds	980,000	1,020,000	1,020,000	1,020,000	-	(1,020,000)	-100.0%
2016 Certificates of Obligation	485,000	495,000	495,000	495,000	520,000	25,000	5.1%
2016 General Obligation Refunding Bonds	800,000	825,000	825,000	825,000	845,000	20,000	2.4%
2018 Certificates of Obligation	565,000	585,000	585,000	585,000	605,000	20,000	3.4%
2018 General Obligation Refunding Bonds	635,000	655,000	655,000	655,000	675,000	20,000	3.1%
2019 General Obligation Refunding Bonds	460,000	470,000	470,000	470,000	485,000	15,000	3.2%
2020 Certificates of Obligation	1,725,000	1,810,000	1,810,000	1,810,000	1,895,000	85,000	4.7%
2020 General Obligation Refunding Bonds	710,000	735,000	735,000	735,000	765,000	30,000	4.1%
2020 General Obligation Pension Bonds	1,610,000	1,740,000	1,740,000	1,740,000	1,880,000	140,000	8.0%
2022 Certificates of Obligation	460,000	485,000	485,000	485,000	610,000	125,000	25.8%
2024 Certificates of Obligation	-	60,000	60,000	60,000	-	(60,000)	-100.0%
Total Principal	\$ 11,273,396	\$ 10,880,400	\$ 10,880,400	\$ 10,880,400	\$ 9,618,800	\$ (1,261,600)	-11.6%
<u>Interest</u>							
2013 General Obligation Refunding Bonds	110,503	48,400	48,400	48,400	9,300	(39,100)	-80.8%
2014 Certificates of Obligation	138,471	123,000	123,000	123,000	113,200	(9,800)	-8.0%
2014 General Obligation Refunding Bonds	93,988	80,100	80,100	80,100	65,900	(14,200)	-17.7%
2015 General Obligation Refunding Bonds	62,150	23,000	23,000	23,000	-	(23,000)	-100.0%
2016 Certificates of Obligation	185,581	171,000	171,000	171,000	146,300	(24,700)	-14.4%
2016 General Obligation Refunding Bonds	65,850	41,900	41,900	41,900	25,400	(16,500)	-39.4%
2018 Certificates of Obligation	337,288	314,700	314,700	314,700	291,300	(23,400)	-7.4%
2018 General Obligation Refunding Bonds	115,350	96,300	96,300	96,300	76,700	(19,600)	-20.4%
2019 General Obligation Refunding Bonds	88,050	74,300	74,300	74,300	60,200	(14,100)	-19.0%
2020 Certificates of Obligation	1,931,069	1,844,800	1,844,800	1,844,800	1,754,300	(90,500)	-4.9%
2020 General Obligation Refunding Bonds	181,800	160,500	160,500	160,500	131,100	(29,400)	-18.3%
2020 General Obligation Pension Bonds	1,146,464	1,133,300	1,133,300	1,133,300	1,116,700	(16,600)	-1.5%
2022 Certificates of Obligation	1,140,600	1,117,000	1,117,000	1,117,000	1,089,600	(27,400)	-2.5%
2024 Certificates of Obligation	-	2,413,600	2,413,600	2,413,600	1,789,700	(623,900)	-25.8%
Total Interest	\$ 5,597,164	\$ 7,641,900	\$ 7,641,900	\$ 7,641,900	\$ 6,669,700	\$ (972,200)	-12.7%
Paying Agent Fee & Bond Sale Discount	-	500,000	500,000	500,000	1,500,000	1,000,000	200.0%
Debt Service Fund Total Expenditures	\$ 16,870,560	\$ 19,022,300	\$ 19,022,300	\$ 19,022,300	\$ 17,788,500	\$ (1,233,800)	-6.5%



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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 resource 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.

Specific line item details for operating and non-operating revenues and expenditures for all funds can be found on the respective department fund summary pages, along with pertinent information regarding fund balance requirements and projected FY 2026 ending fund balances for each fund.

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 \$251,195,900 in FY 2026, which is an increase of \$4,981,900, or 2.0%, from the FY 2025 adopted budget. Total revenue is derived from operations and investment earnings and are described in line item detail in the BTU-City fund summary. The largest categorical change in revenues from FY 2025 to FY 2026 is seen in the Retail and Wholesale charges for services, which are projected to increase by \$7,420,400.

Total expenses for BTU-City for FY 2026 are projected to be \$242,924,300. BTU-City expenditures are anticipated to increase by \$1,798,000, or 0.7%. The variance is primarily due to increases in total energy costs of \$6,158,000, but is offset by reductions in various expense categories such as annual capital and right-of-way payments made to the City of Bryan General Fund.

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 2026 are projected to be \$64,178,200. This is \$4,096,800, or 6.8%, above the FY 2025 adopted budget of \$60,081,400. Revenue is derived from operations and investment earnings. The increase in revenue is primarily due to increased base revenues.

Total expenditures for FY 2026 are projected to be \$62,422,600. This is a \$2,230,300, or 3.7% increase from the FY 2025 adopted budget of \$60,192,300 primarily due to increases to purchased fuel assumptions and debt service obligations.

Water Fund

Total revenues for FY 2026 are anticipated to be \$16,726,400 which is an increase of \$715,400, or 4.5%, from the FY 2025 adopted budget. The projected increases in revenues for the Water Fund are primarily driven by increases in water and effluent sales.

Total expenditures for FY 2026 are anticipated to be \$23,259,100, which is a decrease of \$1,124,500, or 4.6%, from FY 2025 adopted budget. This variance is largely driven by the decrease in annual capital spending from FY 2025, but is offset by an increase in several line items.

Wastewater Fund

Total revenues for FY 2026 are anticipated to be \$15,816,900, which is an increase of \$237,200, or 1.5%, from the FY 2025 adopted budget. The increase in revenues from FY 2025 are attributed to the anticipated increase in commercial and residential sewer system charges for service, but are anticipated reductions in other revenue categories such as interest income and sewer tap fees.

Total expenditures for FY 2026 are anticipated to be \$19,534,300 which is an increase of \$64,100, or 0.3%, from FY 2025 adopted budget. The largest change in Wastewater expenditures is the result of an increase in the administrative reimbursement to the City of Bryan General Fund. This increase is offset by several expense line items, but is primarily driven by a reduction in capital expenditures.

Solid Waste Fund

Total revenues for FY 2026 are anticipated to be \$10,021,200, which is an increase of \$229,000, or 2.3%, from the FY 2025 adopted budget. The increase in revenues are attributed to the projected increase of both residential and commercial refuse collection revenues, and are offset by a reduction in projected interest income in FY 2026.

Total expenditures for FY 2026 are anticipated to be \$10,557,000, which is a decrease of \$27,800, or 0.3%, from the FY 2025 adopted budget. The decrease in expenditures is driven by the reduction in budgeted capital expenditures from FY 2025, but are offset by increases in other expenses categories, namely the cost of the Solid Waste Administration department.

Airport Fund

Total FY 2026 revenues for the Airport Fund are projected to be \$1,735,000, which is an increase of \$68,500, or 4.1%, over the FY 2025 adopted budget of \$1,666,500. The projected increase in revenues is attributable to the anticipation of growth of rent and fuel revenues.

Total expenditures for FY 2026 are anticipated to be \$1,933,300, which is a decrease of \$178,200, or 8.4%, over the FY 2025 adopted budget of \$2,111,500. The reduction of budgeted expenditures for capital, debt service, and administrative reimbursements to the City of Bryan General Fund are driving the downward variance in expenses, but are offset by an increase in maintenance expenditures and other miscellaneous operational expenses.

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 2026 overall projected revenues are \$125,000.

Total expenditures are expected to be \$1,671,800, which is an increase of \$853,100, or 104.2% over the FY 2025 adopted budget. The FY 2026 BCD expenditure variance is the result of anticipated growth in expenditures for land and property purchases.

CITY OF BRYAN, TEXAS
Enterprise Funds Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
City Electric (BTU City)	\$ 240,899,301	\$ 246,214,000	\$ 246,214,000	\$ 248,144,243	\$ 251,195,900	4,981,900	2.0%
Rural Electric (BTU Rural)	59,534,470	60,081,400	60,081,400	60,492,458	64,178,200	4,096,800	6.8%
Water	18,067,713	16,011,000	16,011,000	16,431,500	16,726,400	715,400	4.5%
Wastewater	16,986,022	15,579,700	15,579,700	15,828,000	15,816,900	237,200	1.5%
Solid Waste	10,021,257	9,792,200	9,792,200	9,873,700	10,021,200	229,000	2.3%
Coulter Field Airport	1,975,390	1,666,500	1,666,500	1,790,000	1,735,000	68,500	4.1%
Bryan Commerce & Dev.	3,210,629	100,000	100,000	200,000	125,000	25,000	25.0%
Total Revenues	\$ 350,694,782	\$ 349,444,800	\$ 349,444,800	\$ 352,759,901	\$ 359,798,600	\$ 10,353,800	3.0%
<u>Expenditures</u>							
City Electric (BTU City)	\$ 225,328,771	\$ 241,126,300	\$ 241,126,300	\$ 235,675,708	\$ 242,924,300	1,798,000	0.7%
Rural Electric (BTU Rural)	52,983,718	60,192,300	60,192,300	64,998,041	62,422,600	2,230,300	3.7%
Water	17,483,828	24,383,600	24,383,600	19,669,900	23,259,100	(1,124,500)	-4.6%
Wastewater	17,274,584	19,470,200	19,470,200	18,655,000	19,534,300	64,100	0.3%
Solid Waste	10,466,091	10,584,800	11,384,800	11,568,300	10,557,000	(27,800)	-0.3%
Coulter Field Airport	1,300,749	2,111,500	2,111,500	2,144,400	1,933,300	(178,200)	-8.4%
Bryan Commerce & Dev.	1,410,586	818,700	2,718,700	1,363,700	1,671,800	853,100	104.2%
Total Expenditures	\$ 326,248,327	\$ 358,687,400	\$ 361,387,400	\$ 354,075,049	\$ 362,302,400	\$ 3,615,000	1.0%



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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 2025 Accomplishments

- Finished construction and move into new BTU Administration Building.
- Dansby 1 traveling water screen & circulating water pump rebuild.
- Dansby 2 Combustor Replacement.
- Signed a new 3-year QSE agreement with MCWCID #1
- Completed an updated Integrated Resource Plan for 2028-2043.
- Added 2 more trading counterparties via EEI – Trafigura and Constellation.
- Back Up Operations Center construction and completion.
- Developed system improvement plans which include the installation of 15 new trip saver devices.
- Continued system wide 10-year Pole Inspection Program which inspected 6,600 poles and identified over 600 poles for reinforcement or replacement.
- Performed over 3,000 inspections and tests on meters and devices.
- Facilitated studies and submitted to ERCOT for independent review - transmission reliability projects estimated at \$271M to accommodate future load.
- Performed studies and analysis to facilitate transmission level large load interconnections at RELLIS Campus.
- Completion of Distribution 10-Year Long Range Planning Study.
- Launched an online new construction process (Citizen Serve).
- Distribution working 2,000 construction projects and 10,000 service orders.
- Completed Phase 2 of Texas Ave Overhead to Underground Conversion.
- Completed Phase 2 of South College Overhead to Underground Conversion.

- 25 City and Rural CIP Projects (\$13M).
- Vegetation Management of 126 miles in the City Distribution, 307 miles in Rural Distribution, 54 miles of Transmission and 21 miles cleared for new projects.
- Replaced 500+ poles identified by the pole inspection program.
- Replaced/repairs equipment identified as problematic using an Infrared Survey.
- Installed power transformers in the Wellborn, Millican Switch and Steephollow Substations.
- Designed and began construction of the distribution bus at Steele Store Substation.
- Designed and began construction of a dedicated transmission warehouse
- Negotiated transmission ROW sharing with Entergy for East to Rayburn 69kV line.
- Negotiated asset trade with TMPA for substation assets in exchange for transmission line assets.
- Began reconductor of Greens Prairie to Gibbons Creek and Greens Prairie to Spring Creek transmission lines.

Fiscal Year 2026 Goals and Objectives

- Dansby 1 generator stator rewind and Boiler Attenuator Nozzle replacement.
- Implement ERCOT Real Time Co-optimization market design change.
- Execute procurement of resources for years 2028-2030 in accordance with resource plan guidance.
- Engineering design of \$5M City CIP projects and \$8M Rural CIP projects.
- Design feeder getaways for Kurten, Holleman, Brushy Creek, and Shady Ln Substations.
- Finalize design of Phase 3 of the South College Overhead to Underground relocation project.
- \$13.1M of City CIP projects and \$7.3M of Rural CIP projects.
- \$8M of Distribution replacement/restoration projects.
- Construct Holleman and Brushy Creek Substations.
- Begin expansion of Triangle Park Substation.
- Construct Brushy Creek and RELLIS to Riverside Transmission Lines.
- Rebuild Shady Lane to East and Dansby to Business Park Transmission Lines.

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 15,551,462	\$ 15,267,981	\$ 15,267,981	\$ 16,049,402	\$ 16,682,200	\$ 1,414,219	9.3%
Supplies	115,606,328	122,234,445	126,234,445	126,608,574	134,519,600	12,285,155	10.1%
Maintenance & Services	51,864,385	51,125,462	51,125,462	51,424,438	53,161,200	2,035,738	4.0%
Miscellaneous/Admin Reimb.	5,635,358	4,725,071	4,725,071	5,839,749	6,635,600	1,910,529	40.4%
Capital Outlay	47,056,372	43,761,045	43,761,045	57,831,444	49,880,600	6,119,555	14.0%
Debt Service	27,458,181	29,146,011	29,146,011	28,434,301	30,503,200	1,357,189	4.7%
Transfers	15,140,429	15,588,380	15,588,380	15,058,331	13,964,500	(1,623,880)	-10.4%
Total Expenses	\$ 278,312,515	\$ 281,848,395	\$ 285,848,395	\$ 301,246,240	\$ 305,346,900	\$ 23,498,505	8.3%

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted	%Chng/FY 25
BTU - City	\$ 225,328,771	\$ 223,926,064	\$ 223,926,064	\$ 235,675,708	\$ 242,924,300	\$ 18,998,236	8.5%
BTU - Rural	52,983,744	57,922,331	61,922,331	65,570,531	62,422,600	4,500,269	7.8%
Total Expenses	\$ 278,312,515	\$ 281,848,395	\$ 285,848,395	\$ 301,246,240	\$ 305,346,900	\$ 23,498,505	8.3%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	187	193	193	192	192	-1

**Bryan Texas Utilities
City Electric System
Fiscal Year 2026**

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues:</u>							
Operating Revenues:							
Base Revenue							
Retail	\$ 51,647,501	\$ 51,896,000	\$ 51,896,000	\$ 52,871,771	\$ 57,571,000	\$ 5,675,000	10.9%
Wholesale	18,960,024	19,051,800	19,051,800	19,343,984	20,797,200	1,745,400	9.2%
Fuel Pass Through	78,495,213	92,529,700	92,529,700	91,578,931	98,687,700	6,158,000	6.7%
Regulatory Charge Pass Through	24,173,627	27,048,200	27,048,200	24,833,659	25,250,800	(1,797,400)	-6.6%
Other Operating Revenue	53,483,521	50,968,000	50,968,000	52,474,561	41,919,700	(9,048,300)	-17.8%
<i>Total Operating Revenues</i>	<u>226,759,886</u>	<u>241,493,700</u>	<u>241,493,700</u>	<u>241,102,905</u>	<u>244,226,400</u>	<u>2,732,700</u>	<u>1.1%</u>
Non-Operating Revenues:							
Interest Income	14,139,415	4,720,300	4,720,300	7,041,338	6,969,500	2,249,200	47.6%
Total Revenues	<u>240,899,301</u>	<u>246,214,000</u>	<u>246,214,000</u>	<u>248,144,243</u>	<u>251,195,900</u>	<u>4,981,900</u>	<u>2.0%</u>
<u>Expenditures:</u>							
Operating Expenses:							
Energy Cost	80,850,213	92,529,700	92,529,700	91,578,931	98,687,700	6,158,000	6.7%
Capacity Cost	2,277,252	2,271,000	2,271,000	2,265,327	2,271,000	-	0.0%
TCOS Expense - BTU	23,791,627	27,048,200	27,048,200	24,833,659	25,250,800	(1,797,400)	-6.6%
TCOS Expense - Wholesale	3,869,315	4,054,500	4,054,500	3,871,237	4,335,600	281,100	6.9%
Departmental Expenses	33,757,037	30,324,700	30,324,700	31,146,600	32,109,100	1,784,400	5.9%
Admin Reimbursement to COB	4,952,667	4,472,300	4,472,300	5,218,994	5,081,500	609,200	13.6%
Admin Reimbursement from COB	(1,901,317)	(2,009,400)	(2,009,400)	(2,009,424)	(2,206,200)	(196,800)	9.8%
<i>Total Operating Expenses</i>	<u>147,596,795</u>	<u>158,691,000</u>	<u>158,691,000</u>	<u>156,905,323</u>	<u>165,529,500</u>	<u>6,838,500</u>	<u>4.3%</u>
Non-Operating Expenses:							
Annual Capital	38,886,350	43,037,900	43,037,900	40,001,757	37,807,100	(5,230,800)	-12.2%
Right-of-Way Payments	15,140,429	15,687,100	15,687,100	15,058,331	14,913,000	(774,100)	-4.9%
Debt Service	23,705,198	23,710,300	23,710,300	23,710,298	24,674,700	964,400	4.1%
<i>Total Non-Operating Expenditures</i>	<u>77,731,976</u>	<u>82,435,300</u>	<u>82,435,300</u>	<u>78,770,385</u>	<u>77,394,800</u>	<u>(5,040,500)</u>	<u>-6.1%</u>
Total Expenditures	<u>225,328,771</u>	<u>241,126,300</u>	<u>241,126,300</u>	<u>235,675,708</u>	<u>242,924,300</u>	<u>1,798,000</u>	<u>0.7%</u>
Net Increase (Decrease)	15,570,530	5,087,700	5,087,700	12,468,535	8,271,600		
Beginning Unrestricted Cash	110,305,075	120,459,402	120,459,402	120,118,764	132,587,299		
Timing of Cash Flow	(5,756,841)	-	-	-	-		
Ending Unrestricted Cash	<u>\$ 120,118,764</u>	<u>\$ 125,547,102</u>	<u>\$ 125,547,102</u>	<u>\$ 132,587,299</u>	<u>\$ 140,858,899</u>		
# of Days of Reserve (90 day min)	259	266	266	272	289		
Rate Stabilization Fund - Ending	\$ 1,770,257	\$ 1,768,295	\$ 1,768,295	\$ 1,782,340	\$ 1,824,277		

**Bryan Texas Utilities
Rural Electric System
Fiscal Year 2026**

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Operating Revenues							
Base Revenue	\$ 30,449,648	\$ 31,335,900	\$ 31,335,900	\$ 31,723,341	\$ 34,733,100	\$ 3,397,200	10.8%
Fuel Pass Through	18,612,758	18,271,700	18,271,700	19,080,064	18,941,400	669,700	3.7%
Regulatory Charge Pass Through	7,446,656	8,353,300	8,353,300	7,927,896	8,542,400	189,100	2.3%
Miscellaneous	525,361	491,900	491,900	517,521	545,500	53,600	10.9%
Total Operating Revenues	57,034,424	58,452,800	58,452,800	59,248,822	62,762,400	4,309,600	7.4%
Non-Operating Revenues							
Interest Income	2,500,046	1,628,600	1,628,600	1,243,636	1,415,800	(212,800)	-13.1%
Total Revenues	59,534,470	60,081,400	60,081,400	60,492,458	64,178,200	4,096,800	6.8%
<u>Expenditures</u>							
Operating Expenses							
Purchased Power - Base	11,640,570	11,569,900	11,569,900	11,910,122	12,809,700	1,239,800	10.7%
Purchased Power - Fuel	18,612,758	18,271,700	22,271,700	19,080,064	18,941,400	(3,330,300)	-15.0%
Purchased Power - Regulatory Charge	7,435,993	8,353,300	8,353,300	7,927,896	8,542,500	189,200	2.3%
Departmental Expenses & Other	3,371,416	3,777,700	3,777,700	4,098,759	4,227,000	449,300	11.9%
Total Operating Expenses	41,060,737	41,972,600	45,972,600	43,016,840	44,520,600	(1,452,000)	-3.2%
Non-Operating Expenses							
Annual Capital	8,170,022	13,495,700	13,495,700	17,829,687	12,073,500	(1,422,200)	-10.5%
Debt Service	3,752,984	4,724,000	4,724,000	4,724,004	5,828,500	1,104,500	23.4%
Total Non-Operating Expenditures	11,923,006	18,219,700	18,219,700	22,553,691	17,902,000	(317,700)	-1.7%
Total Expenditures	\$ 52,983,744	60,192,300	64,192,300	65,570,531	62,422,600	(1,769,700)	-2.8%
Net Increase (Decrease)	6,550,727	(110,900)	(4,110,900)	(5,078,074)	1,755,600		
Beginning Unrestricted Cash	27,464,247	38,781,861	38,781,861	42,791,690	38,781,861		
Timing of Cash Flow	8,776,716	-	-	1,068,244	-		
Ending Unrestricted Cash	\$ 42,791,690	\$ 38,670,961	\$ 34,670,961	\$ 38,781,861	\$ 40,537,461		
# of Days of Reserve (45 day min)	363	336	275	318	332		

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 2025 Accomplishments

- Replaced miscellaneous distribution lines
- Continued proactive valve program
- Expanded database for CSI/BPAT
- Improved fire flows in areas with flows below 1000 gpm
- Enhanced water quality control measures
- Installed strategically placed valves to improve distribution system operation
- Completed permitting two wells for the Aquifer and Storage Recovery ("ASR") and bid ASR wells
- 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
- Bid construction of water wells 20, 21, 22, and 23
- Design 12-inch waterline extension along HSC Parkway to Armstrong tract
- Design 12-inch waterline extension on Mumford Rd to Louis Mikulin
- Completed installation of 18-inch waterline along Mumford Rd
- Water SCADA assessment study completed
- Water SCADA under design
- Wickson Interconnect SCADA patch constructed
- Implemented mobile workforce solution for field staff
- Activated a text alert system to notify customers of service interruptions
- Worked with BTU to develop an RFP for a new customer portal solution
- Rehabilitate Well #16

Fiscal Year 2026 Goals and Objectives

- Install strategically placed valves to enhance distribution system operation
- Replace valves identified as deficient during the valve exercise program
- 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
- 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
- Implement new customer portal option in conjunction with BTU

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 3,052,553	\$ 3,574,900	\$ 3,574,900	\$ 3,177,700	\$ 3,723,500	148,600	4.2%
Supplies	522,546	558,700	558,700	549,500	552,200	(6,500)	-1.2%
Maintenance & Services	3,318,351	3,089,800	3,089,800	3,522,000	3,093,200	3,400	0.1%
Miscellaneous/Admin Reimb.	1,088,789	1,122,600	1,122,600	1,327,500	1,345,500	222,900	19.9%
Capital Outlay	5,242,454	10,077,000	10,077,000	6,735,000	8,620,000	(1,457,000)	-14.5%
Debt Service	2,810,063	4,473,900	4,473,900	2,871,500	4,377,500	(96,400)	-2.2%
Transfers	1,449,073	1,486,700	1,486,700	1,486,700	1,547,200	60,500	4.1%
Total Expenses	\$ 17,483,828	\$ 24,383,600	\$ 24,383,600	\$ 19,669,900	\$ 23,259,100	\$ (1,124,500)	-4.6%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	35.55	36.05	36.05	36.05	36.05	-

**City of Bryan, Texas
Water Fund Summary
Fiscal Year 2026**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Operating Revenues:							
Water Sales	\$ 14,750,132	\$ 13,600,000	\$ 13,600,000	\$ 14,050,000	\$ 14,150,000	\$ 550,000	4.0%
Water Penalties	133,089	129,000	129,000	125,000	130,000	1,000	0.8%
Miscellaneous	461,655	480,900	480,900	478,400	493,300	12,400	2.6%
<i>Total Operating Revenues</i>	<u>15,344,876</u>	<u>14,209,900</u>	<u>14,209,900</u>	<u>14,653,400</u>	<u>14,773,300</u>	<u>563,400</u>	<u>4.0%</u>
Non-Operating Revenues:							
Interest Income	1,174,073	500,000	500,000	500,000	500,000	-	0.0%
Gain (Loss) on Assets	70,651	-	-	-	-	-	0.0%
Water Tap Fees	285,710	280,000	280,000	255,000	260,000	(20,000)	-7.1%
Inventory markup	28,628	25,000	25,000	27,000	27,000	2,000	8.0%
Effluent Sales	1,030,176	850,000	850,000	850,000	1,000,000	150,000	17.6%
Miscellaneous non-operating income	87,524	100,000	100,000	100,000	100,000	-	0.0%
Transfers In	46,075	46,100	46,100	46,100	66,100	20,000	43.4%
<i>Total Non-Operating Revenues</i>	<u>2,722,837</u>	<u>1,801,100</u>	<u>1,801,100</u>	<u>1,778,100</u>	<u>1,953,100</u>	<u>152,000</u>	<u>8.4%</u>
Total Revenues	<u>18,067,713</u>	<u>16,011,000</u>	<u>16,011,000</u>	<u>16,431,500</u>	<u>16,726,400</u>	<u>715,400</u>	<u>4.5%</u>
<u>Expenditures</u>							
Operating Expenses:							
Water Administration	920,283	978,400	978,400	1,454,400	995,200	16,800	1.7%
Water Production	3,733,214	3,606,100	3,606,100	3,694,900	3,660,000	53,900	1.5%
Water Distribution	2,765,586	3,173,500	3,173,500	2,839,400	3,254,300	80,800	2.5%
General & Admin. Reimbursement	563,155	588,000	588,000	588,000	804,900	216,900	36.9%
Transfer to Other Funds	106,715	99,400	99,400	99,400	102,700	3,300	3.3%
Transfer to Debt Service	34,979	87,700	87,700	87,700	91,400	3,700	4.2%
Billing Service Reimbursement	541,285	589,100	589,100	589,100	614,400	25,300	4.3%
<i>Total Operating Expenses</i>	<u>8,665,217</u>	<u>9,122,200</u>	<u>9,122,200</u>	<u>9,352,900</u>	<u>9,522,900</u>	<u>400,700</u>	<u>4.4%</u>
Non-Operating Expenses:							
Annual Capital	5,242,454	10,077,000	10,077,000	6,735,000	8,620,000	(1,457,000)	-14.5%
Right of Way Payments	764,244	710,500	710,500	710,500	738,700	28,200	4.0%
Paying Agent Fee	1,850	5,000	5,000	6,500	5,000	-	0.0%
Debt Service	2,810,063	4,468,900	4,468,900	2,865,000	4,372,500	(96,400)	-2.2%
<i>Total Non-Operating Expenses</i>	<u>8,818,611</u>	<u>15,261,400</u>	<u>15,261,400</u>	<u>10,317,000</u>	<u>13,736,200</u>	<u>(1,525,200)</u>	<u>-10.0%</u>
Total Expenditures	<u>17,483,828</u>	<u>24,383,600</u>	<u>24,383,600</u>	<u>19,669,900</u>	<u>23,259,100</u>	<u>(1,124,500)</u>	<u>-4.6%</u>
Net Increase/(Decrease)	583,885	(8,372,600)	(8,372,600)	(3,238,400)	(6,532,700)		
Beginning Operating Funds	13,771,734	12,923,734	15,709,481	15,709,481	12,471,081		
Timing of Cash Flows	1,353,862	-	-	-	-		
Ending Operating Funds	<u>\$ 15,709,481</u>	<u>\$ 4,551,134</u>	<u>\$ 7,336,881</u>	<u>\$ 12,471,081</u>	<u>\$ 5,938,381</u>		
# of Days of Reserve	662	182	294	487	228		
Reserve Requirement :							
(60 days operating expenses)	\$ 1,424,419	\$ 1,499,540	\$ 1,499,540	\$ 1,537,463	\$ 1,565,408		
# of Days Required	60	60	60	60	60		

WASTEWATER SERVICES

Mission Statement

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

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

Strategic Initiatives

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

Fiscal Year 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)
- Bid sewer mains on west side of Bryan along SH47 for future development
- Bid lift station on west side of Bryan along SH47 and begin construction for future development
- Complete sewer main extension to Armstrong tract
- Complete lift station and gravity line to Stella Ranch
- Design expansion of Thompsons Creek WWTP
- Preliminary Study completed for design of Brushy Creek WWTP

- Completed wastewater collection study with Pipeline Analysis for Thompsons Creek sewer basin
- Development of hydraulic sewer model
- Construction underway for plant improvements at the Still Creek WWTP (bar screen, digester conversion, and grease plant rehabilitation)
- Design underway for creek bed stabilization and outfall relocation at Still Creek WWTP
- Begin design of Offsite Utilities to Brushy Creek WWTP
- Acquisition of TPDES Permit for Thompsons Creek expansion to 8 MGD
- Bid Thompsons Creek WWTP expansion
- Begin design of Thompsons Creek WWTP expansion to 8 MGD
- Begin design of Brushy Creek WWTP
- Hydraulic sewer model completed

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)
- 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 and easement acquisition for Offsite Utilities to Brushy Creek WWTP
- Still Creek WWTP raw lift pumps replaced
- Complete sewer mains on west side of Bryan along SH47 for future development
- Construct lift station on west side of Bryan along SH47 for future development
- Begin design of Brushy Creek WWTP
- Bid and construct replacement lift station for Mumford site

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 4,100,310	\$ 4,323,300	\$ 4,323,300	\$ 3,956,400	\$ 4,479,600	156,300	3.6%
Supplies	683,262	757,500	757,500	720,900	741,900	(15,600)	-2.1%
Maintenance & Services	2,347,944	2,547,500	2,547,500	2,333,300	2,546,800	(700)	0.0%
Miscellaneous/Admin Reimb.	874,986	884,700	884,700	876,100	1,189,200	304,500	34.4%
Capital Outlay	5,813,151	6,460,700	6,460,700	7,475,400	6,100,000	(360,700)	-5.6%
Debt Service	2,056,882	3,006,700	3,006,700	1,803,100	2,935,600	(71,100)	-2.4%
Transfers	1,398,048	1,489,800	1,489,800	1,489,800	1,541,200	51,400	3.5%
Total Expenses	\$ 17,274,584	\$ 19,470,200	\$ 19,470,200	\$ 18,655,000	\$ 19,534,300	\$ 64,100	0.3%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	42.95	43.95	43.95	43.95	43.95	-

**City of Bryan, Texas
Wastewater Fund Summary
Fiscal Year 2026**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Operating Revenues							
Sewer System Revenue	\$ 14,816,308	\$ 13,800,000	\$ 13,800,000	\$ 14,100,000	\$ 14,100,000	\$ 300,000	2.2%
Sewer Penalties	116,030	111,000	111,000	111,000	112,000	1,000	0.9%
Miscellaneous	8,300	5,200	5,200	4,400	5,000	(200)	-3.8%
Pretreatment Fees	731,952	630,000	630,000	620,000	680,000	50,000	7.9%
Hauler & Sewer Inspection Fees	75,850	68,500	68,500	76,800	69,500	1,000	1.5%
<i>Total Operating Revenues</i>	<u>15,748,440</u>	<u>14,614,700</u>	<u>14,614,700</u>	<u>14,912,200</u>	<u>14,966,500</u>	<u>351,800</u>	<u>2.4%</u>
Non-Operating Revenues							
Sewer Tap Fees	214,295	220,000	220,000	200,000	200,000	(20,000)	-9.1%
Miscellaneous-Non Operating	9,544	20,500	20,500	91,300	28,300	7,800	38.0%
Transfers from Other Funds	312,835	324,500	324,500	324,500	322,100	(2,400)	-0.7%
Interest Income	700,908	400,000	400,000	300,000	300,000	(100,000)	-25.0%
<i>Total Non-Operating Revenues</i>	<u>1,237,582</u>	<u>965,000</u>	<u>965,000</u>	<u>915,800</u>	<u>850,400</u>	<u>(114,600)</u>	<u>-11.9%</u>
Total Revenues	<u>16,986,022</u>	<u>15,579,700</u>	<u>15,579,700</u>	<u>15,828,000</u>	<u>15,816,900</u>	<u>237,200</u>	<u>1.5%</u>
<u>Expenditures</u>							
Operating Expenses							
Wastewater Administration	890,554	876,800	876,800	904,100	894,400	17,600	2.0%
Wastewater Collection	2,572,750	2,737,400	2,737,400	2,500,700	2,811,900	74,500	2.7%
Wastewater Pre-Treatment	93,700	111,400	111,400	109,300	113,500	2,100	1.9%
Wastewater Treatment	3,050,630	3,451,700	3,451,700	3,022,300	3,486,000	34,300	1.0%
Environmental Services	802,603	752,100	752,100	781,500	777,000	24,900	3.3%
General & Admin Reimbursement	596,266	583,500	583,500	583,500	874,700	291,200	49.9%
Transfer to Other Funds	79,210	68,500	68,500	68,500	62,500	(6,000)	-8.8%
Transfer to Debt Service	42,157	105,600	105,600	105,600	110,200	4,600	4.4%
Billing Service Reimbursement	538,545	588,000	588,000	588,000	623,300	35,300	6.0%
<i>Total Operating Expenses</i>	<u>8,666,415</u>	<u>9,275,000</u>	<u>9,275,000</u>	<u>8,663,500</u>	<u>9,753,500</u>	<u>478,500</u>	<u>5.2%</u>
Non-Operating Expenses							
Annual Capital	5,813,151	6,460,700	6,460,700	7,460,700	6,100,000	(360,700)	-5.6%
Right of Way Payments	738,136	727,700	727,700	727,700	745,200	17,500	2.4%
Paying Agent Fee	-	5,000	5,000	5,000	5,000	-	0.0%
Debt Service	2,056,882	3,001,800	3,001,800	1,798,100	2,930,600	(71,200)	-2.4%
<i>Total Non-Operating Expenses</i>	<u>8,608,169</u>	<u>10,195,200</u>	<u>10,195,200</u>	<u>9,991,500</u>	<u>9,780,800</u>	<u>(414,400)</u>	<u>-4.1%</u>
Total Expenditures	<u>17,274,584</u>	<u>19,470,200</u>	<u>19,470,200</u>	<u>18,655,000</u>	<u>19,534,300</u>	<u>64,100</u>	<u>0.3%</u>
Net Increase/(Decrease)	(288,562)	(3,890,500)	(3,890,500)	(2,827,000)	(3,717,400)		
Beginning Operating Funds	9,365,315	5,893,915	9,501,977	9,501,977	6,674,977		
Timing of Cash Flows	425,224	-	-	-	-		
Ending Operating Funds	<u>\$ 9,501,977</u>	<u>\$ 2,003,415</u>	<u>\$ 5,611,477</u>	<u>\$ 6,674,977</u>	<u>\$ 2,957,577</u>		
# of Days of Reserve	400	79	221	281	111		
Reserve Requirement :							
(60 days operating expenses)	\$ 1,424,616	\$ 1,524,658	\$ 1,524,658	\$ 1,424,137	\$ 1,603,315		
# 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 2025 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 Big Barn Dance, Household Hazardous Waste, Texas Trash-off, Litter Index, First Fridays, Maroon and White Nights, and other downtown events
- Began the optimization and rebalancing project for residential collections
- Successfully added one (1) new route to commercial services
- Three (3) employees completed their TCEQ MSW "A" certification
- 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 2026 Goals and Objectives

- Ensure zero (0) days of service interruptions
- Optimize and rebalance routes with new routing solution, Routeware/EasyRoute
- Successfully implement additional Brush & Bulky route
- 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 20%
- All solid waste work orders generated are completed within 24-48 hours of notifications
- Continue to improve driver safety by performing additional training once a month
- 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
- Continue participating on the review team for a customer feedback tool

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 4,080,228	\$ 3,919,300	\$ 3,919,300	\$ 4,329,100	\$ 4,426,200	506,900	12.9%
Supplies	759,953	790,400	790,400	780,300	783,400	(7,000)	-0.9%
Maintenance & Services	797,146	698,300	698,300	752,400	756,000	57,700	8.3%
Miscellaneous/Admin Reimb.	1,467,480	1,025,300	1,025,300	976,300	1,015,500	(9,800)	-1.0%
Capital Outlay	2,224,615	2,905,300	2,905,300	3,484,000	2,253,200	(652,100)	-22.4%
Transfers	1,136,666	1,246,200	1,246,200	1,246,200	1,322,700	76,500	6.1%
Total Expenses	\$ 10,466,091	\$ 10,584,800	\$ 10,584,800	\$ 11,568,300	\$ 10,557,000	\$ (27,800)	-0.3%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	45	46	46	46	46	-

**City of Bryan, Texas
Solid Waste Fund Summary
Fiscal Year 2026**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Operating Revenues							
Residential Refuse	\$ 5,001,148	\$ 5,055,000	\$ 5,055,000	\$ 5,090,000	\$ 5,181,400	\$ 126,400	2.5%
Commercial Refuse	4,126,974	4,200,000	4,200,000	4,200,000	4,305,000	105,000	2.5%
Penalties	77,815	75,000	75,000	76,000	75,000	-	0.0%
License & Permit Fees	89,423	70,000	70,000	92,000	80,000	10,000	14.3%
Miscellaneous	28,816	7,000	7,000	5,500	7,000	-	0.0%
<i>Total Operating Revenues</i>	<u>9,324,176</u>	<u>9,407,000</u>	<u>9,407,000</u>	<u>9,463,500</u>	<u>9,648,400</u>	<u>241,400</u>	<u>2.6%</u>
Non-Operating Revenues							
Interest Income	565,807	250,000	250,000	275,000	225,000	(25,000)	-10.0%
Transfers In	131,274	135,200	135,200	135,200	147,800	12,600	9.3%
<i>Total Non-Operating Revenues</i>	<u>697,081</u>	<u>385,200</u>	<u>385,200</u>	<u>410,200</u>	<u>372,800</u>	<u>(12,400)</u>	<u>-3.2%</u>
Total Revenues	<u>10,021,257</u>	<u>9,792,200</u>	<u>9,792,200</u>	<u>9,873,700</u>	<u>10,021,200</u>	<u>229,000</u>	<u>2.3%</u>
<u>Expenditures</u>							
Operating Expenses							
Administration	5,728,191	4,930,000	4,930,000	5,354,200	5,413,700	483,700	9.8%
Call Center	408,415	434,300	434,300	423,800	451,400	17,100	3.9%
Recycling	317,787	339,000	339,000	330,100	345,800	6,800	2.0%
Admin Reimbursement	650,417	730,000	730,000	730,000	770,200	40,200	5.5%
Billing Service Reimbursement	598,963	656,400	656,400	656,400	704,500	48,100	7.3%
Transfer to Debt Service Fund	40,719	102,000	102,000	102,000	106,400	4,400	4.3%
<i>Total Operating Expenses</i>	<u>7,744,492</u>	<u>7,191,700</u>	<u>7,191,700</u>	<u>7,596,500</u>	<u>7,792,000</u>	<u>600,300</u>	<u>8.3%</u>
Non-Operating Expenses							
Transfer to Wastewater	19,462	20,300	20,300	20,300	21,000	700	3.4%
Transfer to Water	15,358	16,100	16,100	16,100	16,500	400	2.5%
Right of Way Use Fee	462,164	451,400	451,400	451,400	474,300	22,900	5.1%
Annual Capital	2,224,615	2,905,300	3,705,300	3,484,000	2,253,200	(652,100)	-22.4%
<i>Total Non-Operating Expenses</i>	<u>2,721,599</u>	<u>3,393,100</u>	<u>4,193,100</u>	<u>3,971,800</u>	<u>2,765,000</u>	<u>(628,100)</u>	<u>-18.5%</u>
Total Expenditures	<u>10,466,091</u>	<u>10,584,800</u>	<u>11,384,800</u>	<u>11,568,300</u>	<u>10,557,000</u>	<u>(27,800)</u>	<u>-0.3%</u>
Net Increase/(Decrease)	(444,834)	(792,600)	(1,592,600)	(1,694,600)	(535,800)		
Beginning Operating Funds	8,444,809	7,395,709	7,332,870	7,332,870	5,638,270		
Timing of Cash Flows	(667,105)	-	-	-	-		
Ending Operating Funds	<u>\$ 7,332,870</u>	<u>\$ 6,603,109</u>	<u>\$ 5,740,270</u>	<u>\$ 5,638,270</u>	<u>\$ 5,102,470</u>		
# of Days of Reserve	346	335	291	271	239		
Reserve Requirement :							
(60 days operating expenses)	\$ 1,273,067	\$ 1,182,197	\$ 1,182,197	\$ 1,248,740	\$ 1,280,877		
# 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 which imparts a lasting positive impression on visitors to the City of Bryan and local community
- 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
- Increase Coulter Airfield's role as an economic development component to the City of Bryan

Fiscal Year 2025 Accomplishments

- Completed construction of 10-unit T-hangar
- Completed construction of 5-unit connected box hangar
- Completed construction of 10,000SF box hangar
- Completed construction of BBC Business Center
- Master Drainage Plan for Coulter Airfield completed
- Engineering Phase of Apron Expansion started
- Hosted field trips for local students

Fiscal Year 2026 Goals and Objectives

- Promote Coulter Airfield to City of Bryan business travelers
- Promote Coulter Airfield to citizens of Bryan
- Complete construction of 17,000SF box hangar
- Complete Construction Phase of Apron Expansion
- Increase business aircraft operations

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 395,403	\$ 428,200	\$ 428,200	\$ 400,000	\$ 443,200	15,000	3.5%
Supplies	396,443	414,500	414,500	413,900	414,800	300	0.1%
Maintenance & Services	275,232	300,200	300,200	226,500	305,500	5,300	1.8%
Miscellaneous/Admin Reimb.	154,957	157,400	157,400	282,500	240,400	83,000	52.7%
Capital Outlay	-	400,000	400,000	415,000	210,000	(190,000)	-47.5%
Debt Service	76,871	406,600	406,600	401,900	314,600	(92,000)	-22.6%
Transfers	1,843	4,600	4,600	4,600	4,800	200	4.3%
Total Expenses	\$ 1,300,749	\$ 2,111,500	\$ 2,111,500	\$ 2,144,400	\$ 1,933,300	\$ (178,200)	-8.4%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	4	4	4	4	4	-

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

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Operating Revenues:							
Rent	\$ 284,355	\$ 285,000	\$ 285,000	\$ 310,000	\$ 305,000	\$ 20,000	7.0%
Fuel Revenue	547,182	400,000	400,000	450,000	425,000	25,000	6.3%
<i>Total Operating Revenues</i>	<u>831,537</u>	<u>685,000</u>	<u>685,000</u>	<u>760,000</u>	<u>730,000</u>	<u>45,000</u>	<u>6.6%</u>
Non-Operating Revenues:							
Grants and Reimbursements	99,709	100,000	100,000	100,000	100,000	-	0.0%
Interest Income	14,155	4,500	4,500	35,000	20,000	15,500	344.4%
Misc. Revenues	15,989	2,000	2,000	20,000	10,000	8,000	400.0%
Transfers In	1,014,000	875,000	875,000	875,000	875,000	-	0.0%
<i>Total Non-Operating Revenues</i>	<u>1,143,853</u>	<u>981,500</u>	<u>981,500</u>	<u>1,030,000</u>	<u>1,005,000</u>	<u>23,500</u>	<u>2.4%</u>
Total Revenues	<u>1,975,390</u>	<u>1,666,500</u>	<u>1,666,500</u>	<u>1,790,000</u>	<u>1,735,000</u>	<u>68,500</u>	<u>4.1%</u>
<u>Expenditures</u>							
Operating Expenses:							
Salaries and Benefits	395,403	428,200	428,200	400,000	443,200	15,000	3.5%
Supplies	10,042	14,500	14,500	13,900	14,800	300	2.1%
Fuel for resale	386,401	400,000	400,000	400,000	400,000	-	0.0%
Maintenance	157,911	128,500	128,500	184,000	228,500	100,000	77.8%
Transfer to City Debt Service	1,843	4,600	4,600	4,600	4,800	200	4.3%
Other Services and Charges	117,321	154,100	154,100	150,000	179,400	25,300	16.4%
<i>Total Operating Expenses</i>	<u>1,068,921</u>	<u>1,129,900</u>	<u>1,129,900</u>	<u>1,152,500</u>	<u>1,270,700</u>	<u>140,800</u>	<u>12.5%</u>
Non-Operating Expenses:							
Debt Service	76,871	406,600	406,600	401,900	314,600	(92,000)	-22.6%
Annual Capital	-	400,000	400,000	415,000	210,000	(190,000)	-47.5%
Administrative Reimbursement	154,957	175,000	175,000	175,000	138,000	(37,000)	-21.1%
<i>Total Non-Operating Expenses</i>	<u>231,828</u>	<u>981,600</u>	<u>981,600</u>	<u>991,900</u>	<u>662,600</u>	<u>(319,000)</u>	<u>-32.5%</u>
Total Expenditures	<u>1,300,749</u>	<u>2,111,500</u>	<u>2,111,500</u>	<u>2,144,400</u>	<u>1,933,300</u>	<u>(178,200)</u>	<u>-8.4%</u>
Net Increase /(Decrease)	674,641	(445,000)	(445,000)	(354,400)	(198,300)		
Beginning Operating Funds	380,156	635,656	1,164,937	1,164,937	810,537		
Timing of Cash Flows	110,140	-	-	-	-		
Ending Operating Funds	<u>\$ 1,164,937</u>	<u>\$ 190,656</u>	<u>\$ 719,937</u>	<u>\$ 810,537</u>	<u>\$ 612,237</u>		
# of Days of Reserve	398	62	233	257	176		
Reserve Requirement :							
(60 days operating expenses)	\$ 175,713	\$ 185,737	\$ 185,737	\$ 189,452	\$ 208,882		
# of Days Required	60	60	60	60	60		

Operating Funds = Unrestricted Cash

City of Bryan, Texas
Bryan Commerce and Development Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
<u>Operating Revenues:</u>							
Property Sales	\$ 2,375,824	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Total Operating Revenues</i>	<u>2,375,824</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<u>Non-Operating Revenues:</u>							
Interest Income	334,805	100,000	100,000	200,000	125,000	25,000	25.0%
Miscellaneous Revenue	-	-	-	-	-	-	0.0%
Transfer from General Fund	500,000	-	-	-	-	-	0.0%
<i>Total Non-Operating Revenues</i>	<u>834,805</u>	<u>100,000</u>	<u>100,000</u>	<u>200,000</u>	<u>125,000</u>	<u>25,000</u>	<u>25.0%</u>
Total Revenues	<u>3,210,629</u>	<u>100,000</u>	<u>100,000</u>	<u>200,000</u>	<u>125,000</u>	<u>25,000</u>	<u>25.0%</u>
<u>Expenditures</u>							
<u>Operating Expenses:</u>							
Other services and charges	94,504	50,000	50,000	150,000	200,000	150,000	300.0%
Land/Building Purchase	1,012,427	500,000	2,400,000	1,000,000	1,000,000	500,000	100.0%
Land Purchase - Builder Infill Program	-	130,000	130,000	100,000	300,000	170,000	130.8%
Contractual Obligations	229,816	75,000	75,000	50,000	100,000	25,000	33.3%
<i>Total Operating Expenses</i>	<u>1,336,747</u>	<u>755,000</u>	<u>2,655,000</u>	<u>1,300,000</u>	<u>1,600,000</u>	<u>845,000</u>	<u>564.1%</u>
<u>Non-Operating Expenses:</u>							
Admin Reimbursements	73,839	63,700	63,700	63,700	71,800	8,100	12.7%
<i>Total Non-Operating Expenses</i>	<u>73,839</u>	<u>63,700</u>	<u>63,700</u>	<u>63,700</u>	<u>71,800</u>	<u>8,100</u>	<u>12.7%</u>
Total Expenditures	<u>1,410,586</u>	<u>818,700</u>	<u>2,718,700</u>	<u>1,363,700</u>	<u>1,671,800</u>	<u>853,100</u>	<u>104.2%</u>
Net Increase/(Decrease)	1,800,043	(718,700)	(2,618,700)	(1,163,700)	(1,546,800)		
Beginning Operating Funds	706,189	7,207,189	7,591,558	7,591,558	6,427,858		
Timing of Cash Flows	6,885,369	-	-	-	-		
Ending Operating Funds	<u>\$ 7,591,558</u>	<u>\$ 6,488,489</u>	<u>\$ 4,972,858</u>	<u>\$ 6,427,858</u>	<u>\$ 4,881,058</u>		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		



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SPECIAL REVENUE OVERVIEW

Fund Description

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

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

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

- Hotel/Motel Tax Fund
- Street Improvement Fund
- Drainage Fund
- TIRZ #10 (Traditions) Fund
- TIRZ #19 (Nash Street) Fund
- TIRZ #21 (Downtown) Fund
- TIRZ #22 (Target and North) Fund
- Court Technology Fund
- Community Development Fund
- Capital Reserve Fund
- Oil & Gas Fund
- Midtown Park Operations Fund
- Phillips Event Center Fund
- Queen and Palace Theaters Fund

Below are brief descriptions of each Special Revenue Fund. Detailed revenue and expenditure line item information can be found in the respective fund summary pages. Also included on the fund summaries is information regarding fund balance requirements for each fund, and the projected FY 2026 ending fund balances for each 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, short term rentals, and bed and breakfast occupancies within the City of Bryan. By law, the expenditures associated with these inflows must meet the criteria as laid forth by the Texas State Legislature across several categories. All expenditures must be utilized to promote the tourism industry of the City of Bryan.

For FY 2026, the City is anticipating a further increase in year-over-year hotel/motel tax collections. In total, revenues are projected to grow by \$558,000, or 22.6%, and are driven by continued record growth in hotel tax collections month over month and are a testament to the burgeoning tourism industry of the City of Bryan.

The FY 2026 HOT expenditures are expected to be \$3,669,000, which is an increase of \$238,800 or 7.0%, over the FY 2025 adopted budget. Of these expenditures, the largest expense is related to the maintenance and operations funding of the City's Destination Marketing Organization, Destination Bryan. Other expenses in the Hotel Occupancy Tax Fund are related to contractual obligations the City maintains with area organizations, grants provided to arts and cultural opportunities in Bryan, historical restoration projects, economic development agreements with area hotels, and operational expenses for City departments that help promote travel and tourism for the City of Bryan.

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 total revenues for the FY 2026 budget for the Street Improvement Fund are expected to be \$6,860,000, which is an increase of \$100,000, or 1.5% due to the anticipated increase in transportation fees collected.

The total expected expenditures for FY 2026 are \$7,857,700, which is a decrease of \$746,800, or 8.7%, from FY 2025. The decrease in anticipated expenditures is the result of routine street maintenance projects being completed in a timely manner and the expectation that a smaller number of projects will be required for FY 2026.

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.

FY 2026 total projected revenues are \$1,065,000, which is a \$5,000, or 0.5%, increase from the FY 2025 adopted budget. The variance is driven by the projected increase in interest income in FY 2026.

The total expected expenditures for FY 2026 are \$2,105,200, which is an increase of \$1,024,000, or 94.7%, from the FY 2025 adopted budget. The anticipated increase in expenditures is attributed to new planned storm system capital projects slated to begin in FY 2026.

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”).

Total revenues are projected to be \$3,615,700, which is a decrease of \$1,405,300, or 28.0%, from the FY 2025 adopted budget. The decrease is related to the County ending participation in FY 2025 and the impending closure of the fund. While the closure will take place in FY 2025, taxes will be collected into FY 2026, as the Brazos Central Appraisal District has already conducted home valuations for Tax Year 2025.

The total expected expenditures for FY 2026 are \$13,339,100, which is an increase of \$12,581,700, or 1661.2%, from the FY 2025 adopted budget. This increase in expenditures is related to cost of closing out the TIRZ #10 Fund and transferring the proceeds to the City of Bryan General Fund, and paying out the Brazos County proceeds.

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 is projecting no revenue or expenditures for FY 2026, as TIRZ #19 will be closed in FY 2025 and all proceeds transferred to the City of Bryan General Fund.

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.

The City of Bryan estimates FY 2026 revenues to total \$476,100.

Total expenditures for TIRZ 21 are \$941,900 which are related to the management of the Downtown Infrastructure Grant Program, and a transfer to the Debt Service fund.

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. 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.

The FY 2026 TIRZ 22 revenues are budgeted to be \$535,000, which is \$17,200, or 3.3%, above the FY 2025 adopted budget.

FY 2026 expenditures are budgeted to be \$506,000, which is \$238,900, or 32.1%, below the FY 2025 adopted budget. The expenditure variance is driven by the reduction in projected expenditures for payouts to the developer as a part of the TIRZ #22 finance plan.

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 2026 projected revenues are expected to be \$34,000, which is a decrease of \$1,000, or 2.9%, from the FY 2025 adopted budget. The reduction in revenues is due to the projected slight decrease in revenues from interest on investments.

Expenses for FY 2026 are projected to be \$51,500, which is \$10,000, or 24.1%, above the FY 2025 adopted budget. Expenditure variances are driven primarily by the anticipated cost of maintenance projects for Municipal Court improvements.

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 2026 are budgeted to be \$1,083,100, an increase of \$154,100, or 16.6%, from the FY 2025 adopted budget of \$929,000. The largest shift in projected FY 2026 revenues are derived from the anticipated increase in CDBG revenues, which are partially offset by an expected decrease in HOME Program income revenues. However, there is a projected increase in HOME grant revenues.

Expenditures for FY 2026 in the Community Development Fund are budgeted to be \$1,083,100, which is an increase of \$154,100, or 16.6%, over the FY 2025 adopted budget of \$929,000. 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. Statutorily, the CD Fund is required to adopt a budget with a \$0 fund balance. As such, revenues and expenditures are budgeted in a manner to maintain a fund balance of \$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 2026 revenues are for interest income at \$50,000. There are no projected expenditures in FY 2026.

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 2026 are projected to be \$415,000, which is an increase of \$24,000, or 6.1%, over the FY 2025 adopted budget. There are no expenditures budgeted for FY 2026.

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 2023. Total FY 2026 projected revenues are expected to be \$3,968,800, which is an increase of \$531,800, or 15.5%, over the FY 2025 adopted budget of \$3,437,000. The increase in revenue is the result of projected continued growth in revenues from the operation of the Legends Events Center and the events and activities hosted in that facility.

Total expenditures budgeted for Midtown Park Operations fund for FY 2026 are projected to be \$4,904,500, which is \$599,400, or 13.9%, over the FY 2025 adopted budget of \$4,305,100. The variance in expenditures is driven by new capital projects for the Midtown Park area, cost of goods, services and supplies for the Legends Event Center, and an increase in contractual services for the Midtown Park area, among other expenses.

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. After closures for repairs for damage sustained during inclement weather events, the PEC is fully operational as of FY 2025.

Total FY 2026 projected revenues are expected to be \$3,455,000, which is an increase of \$505,000, or 17.1%, from the FY 2025 adopted budget. The variances in projected FY 2026 revenues are driven by the anticipated increase in revenues for operations of the event facilities of PEC. The projected increase in revenues correlates with a reduction in the FY 2026 transfer from the General Fund to support operations.

Total expenditures for the PEC fund of \$3,430,600 include golf course, facilities, and other operating expenditures. The largest variance in FY 2026 expenditures are related to the cost of goods and services and staffing for the event facilities, but are offset by a reduction in budgeted capital expenditures among other smaller variances.

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 2026 projected revenues are expected to be \$1,381,000.

Total expenditures for the Queen and Palace Theaters Fund in FY 2026 are projected to be \$1,398,700, which is an increase of \$162,600, or 13.2%, from the FY 2025 adopted budget. The variance is driven by the increase in budgeted expenditures for staffing for the operation of both theaters. However, these increases are offset by a budgeted reduction in supplies.

CITY OF BRYAN, TEXAS
Special Revenue Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
Revenues							
Hotel Occupancy Tax Fund	\$ 2,888,620	\$ 2,472,000	\$ 2,472,000	\$ 3,150,500	\$ 3,030,000	\$ 558,000	22.6%
Street Improvement Fund	7,543,922	6,760,000	6,760,000	6,965,000	6,860,000	100,000	1.5%
Drainage Fund	1,199,482	1,060,000	1,060,000	1,095,000	1,065,000	5,000	0.5%
TIRZ #10 (Traditions) Fund	5,047,542	5,021,000	5,021,000	5,039,607	3,615,700	(1,405,300)	-28.0%
TIRZ #19 (Nash Street) Fund	535,121	460,000	460,000	540,000	-	(460,000)	-100.0%
TIRZ #21 (Downtown) Fund	511,022	471,600	471,600	471,000	476,100	4,500	1.0%
TIRZ #22 (Target and North) Fund	775,590	517,800	517,800	510,000	535,000	17,200	3.3%
Court Technology Fund	48,763	35,000	35,000	35,000	34,000	(1,000)	-2.9%
Community Development Fund	969,690	929,000	929,000	903,097	1,083,100	154,100	16.6%
Capital Reserve Fund	91,095	45,000	45,000	55,000	50,000	5,000	11.1%
Oil & Gas Fund	482,540	391,000	391,000	398,900	415,000	24,000	6.1%
Midtown Park Operations Fund	4,470,979	3,437,000	3,437,000	2,757,700	3,968,800	531,800	15.5%
Phillips Event Center Fund	3,491,293	2,950,000	2,950,000	3,055,000	3,455,000	505,000	17.1%
The Queen & Palace Theaters Fund	1,494,759	1,200,000	1,200,000	1,191,000	1,381,000	181,000	15.1%
Total Revenues	\$ 29,550,418	\$ 25,749,400	\$ 25,749,400	\$ 26,166,804	\$ 25,968,700	\$ 219,300	0.9%
Expenditures							
Hotel Occupancy Tax Fund	\$ 2,908,508	\$ 3,430,200	\$ 3,630,200	\$ 3,418,900	\$ 3,669,000	\$ 238,800	7.0%
Street Improvement Fund	7,935,819	8,604,500	8,604,500	10,383,100	7,857,700	(746,800)	-8.7%
Drainage Fund	1,344,321	1,081,200	1,081,200	740,300	2,105,200	1,024,000	94.7%
TIRZ #10 (Traditions) Fund	2,185,703	757,400	757,400	707,400	13,339,100	12,581,700	1661.2%
TIRZ #19 (Nash Street) Fund	136,937	111,500	1,711,500	1,434,984	-	(111,500)	-100.0%
TIRZ #21 (Downtown) Fund	405,106	322,300	922,300	742,300	941,900	619,600	0.0%
TIRZ #22 (Target and North) Fund	544,052	744,900	794,900	754,900	506,000	(238,900)	-32.1%
Court Technology Fund	82,485	41,500	41,500	41,500	51,500	10,000	24.1%
Community Development Fund	976,335	929,000	1,529,000	662,200	1,083,100	154,100	16.6%
Capital Reserve Fund	-	-	-	-	-	-	0.0%
Oil & Gas Fund	-	-	-	-	-	-	0.0%
Midtown Park Operations Fund	3,808,156	4,305,100	4,305,100	3,597,900	4,904,500	599,400	13.9%
Phillips Event Center Fund	3,818,593	2,896,300	4,396,300	2,979,100	3,430,600	534,300	18.4%
The Queen & Palace Theaters Fund	1,355,065	1,236,100	1,686,100	1,303,000	1,398,700	162,600	13.2%
Total Expenditures	\$ 25,501,080	\$ 24,460,000	\$ 29,460,000	\$ 26,765,584	\$ 39,287,300	\$ 14,827,300	60.6%

CITY OF BRYAN, TEXAS
Hotel Occupancy Tax Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Room Tax Receipts	\$ 2,767,120	\$ 2,400,000	\$ 2,400,000	\$ 3,000,000	\$ 2,965,000	\$ 565,000	23.5%
Interest Income	118,500	72,000	72,000	60,000	65,000	(7,000)	-9.7%
Miscellaneous Revenues	3,000	-	-	90,500	-	-	0.0%
Total Revenues	2,888,620	2,472,000	2,472,000	3,150,500	3,030,000	558,000	22.6%
<u>Expenditures</u>							
Outside Agency Programs							
Arts and Culture Grants	82,525	135,000	135,000	250,000	185,000	50,000	37.0%
Arts and Culture Operational	26,500	125,000	125,000	120,000	75,000	(50,000)	-40.0%
Communication Expenses - City of Bryan	11,382	75,000	75,000	15,000	20,000	(55,000)	-73.3%
Parks and Recreation - City of Bryan	74,876	365,200	365,200	223,900	279,000	(86,200)	-23.6%
Destination Bryan	2,314,038	2,470,000	2,470,000	2,470,000	2,690,000	220,000	8.9%
Historical Restoration	41,229	50,000	50,000	40,000	100,000	50,000	100.0%
The Stella - Economic Dev. Agreement	255,492	200,000	400,000	250,000	200,000	-	0.0%
La Salle - Economic Dev. Agreement	-	-	-	-	75,000	75,000	100.0%
Total Outside Agency Programs	2,806,042	3,420,200	3,620,200	3,368,900	3,624,000	203,800	6.0%
<u>Events</u>							
Unspecified Events	102,466	10,000	10,000	50,000	45,000	35,000	350.0%
Total Events	102,466	10,000	10,000	50,000	45,000	35,000	350.0%
Total Expenditures	2,908,508	3,430,200	3,630,200	3,418,900	3,669,000	238,800	7.0%
Net Increase/Decrease	(19,888)	(958,200)	(1,158,200)	(268,400)	(639,000)		
Beginning Fund Balance	1,819,407	1,424,707	1,914,602	1,914,602	1,646,202		
Timing of Cash Flows	115,083	-	-	-	-		
Ending Operating Funds	\$ 1,914,602	\$ 466,507	\$ 756,402	\$ 1,646,202	\$ 1,007,202		
# of Days Reserve	240	50	76	176	100		

CITY OF BRYAN, TEXAS
Street Improvement Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Fees	\$ 6,511,441	\$ 6,400,000	\$ 6,400,000	\$ 6,500,000	\$ 6,500,000	\$ 100,000	1.6%
Other	65,874	60,000	60,000	65,000	60,000	-	0.0%
Interest Income	966,607	300,000	300,000	400,000	300,000	-	0.0%
Total Revenues	7,543,922	6,760,000	6,760,000	6,965,000	6,860,000	100,000	1.5%
Total Revenues and Transfers In	7,543,922	6,760,000	6,760,000	6,965,000	6,860,000	100,000	1.5%
<u>Expenditures</u>							
Street Improvement Maintenance	2,915,697	1,640,000	1,640,000	326,500	500,000	(1,140,000)	-69.5%
Professional Services	8,866	80,000	80,000	-	150,000	70,000	87.5%
Admin Reimbursement	50,819	126,500	126,500	126,500	189,000	62,500	49.4%
Uncollectible Accounts	13,655	24,000	24,000	14,100	24,000	-	0.0%
Contractual Services	1,958	-	-	-	-	-	0.0%
Annual Capital	4,439,148	6,250,000	6,250,000	9,432,000	6,465,000	215,000	3.4%
Transfer to Debt Service	373,373	373,400	373,400	373,400	372,200	(1,200)	-0.3%
Billing Service Reimbursement	132,303	110,600	110,600	110,600	157,500	46,900	42.4%
Total Expenditures	7,935,819	8,604,500	8,604,500	10,383,100	7,857,700	(746,800)	-8.7%
Net Increase/(Decrease)	(391,897)	(1,844,500)	(1,844,500)	(3,418,100)	(997,700)		
Beginning Operating Funds	12,543,995	12,452,895	12,098,312	12,098,312	8,680,212		
Timing of Cash Flows	(53,786)	-	-	-	-		
Ending Operating Funds	\$ 12,098,312	\$ 10,608,395	\$10,253,812	\$ 8,680,212	\$ 7,682,512		
# of Days of Reserve	556	450	435	305	357		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 1,304,518	\$ 1,414,438	\$ 1,414,438	\$ 1,706,811	\$ 1,291,677		
# of Days Required	60	60	60	60	60		

CITY OF BRYAN, TEXAS
Drainage Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Fees	\$ 1,086,507	\$ 1,021,000	\$ 1,021,000	\$ 1,026,000	\$ 1,021,000	\$ -	0.0%
Other	11,191	9,000	9,000	9,000	9,000	-	0.0%
Interest Income	101,784	30,000	30,000	60,000	35,000	5,000	16.7%
Total Revenues	1,199,482	1,060,000	1,060,000	1,095,000	1,065,000	5,000	0.5%
<u>Expenditures</u>							
Storm System Maintenance	7,533	41,500	41,500	40,000	41,500	-	0.0%
Contr Engineer/Planning	266,510	-	-	112,700	35,000	35,000	100.0%
Uncollectible Accounts	15,015	5,000	5,000	3,400	5,000	-	0.0%
Contractual Services	3,283	-	-	-	-	-	0.0%
Storm System Capital	749,258	769,300	769,300	318,800	1,710,000	940,700	122.3%
Admin. Reimbursements	161,229	124,400	124,400	124,400	172,300	47,900	38.5%
Transfer to Debt Service	91,493	91,000	91,000	91,000	91,400	400	0.4%
Transfer to BTU	50,000	50,000	50,000	50,000	50,000	-	0.0%
Total Expenditures	1,344,321	1,081,200	1,081,200	740,300	2,105,200	1,024,000	94.7%
Net Increase/(Decrease)	(144,839)	(21,200)	(21,200)	354,700	(1,040,200)		
Beginning Operating Funds	1,419,926	1,438,226	1,494,540	1,494,540	1,849,240		
Timing of Cash Flows	219,453	-	-	-	-		
Ending Operating Funds	\$ 1,494,540	\$ 1,417,026	\$ 1,473,340	\$ 1,849,240	\$ 809,040		
# of Days Reserve	406	478	497	912	140		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 220,984	\$ 177,732	\$ 177,732	\$ 121,693	\$ 346,060		
# of Days Reserve Target	60	60	60	60	60		

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Property tax - City	\$ 3,233,974	\$ 3,145,000	\$ 3,145,000	\$ 3,250,000	\$ 3,415,700	\$ 270,700	8.6%
Property tax - County	1,531,242	1,756,000	1,756,000	1,500,000	-	(1,756,000)	-100.0%
Interest Income	282,326	120,000	120,000	289,607	200,000	80,000	66.7%
Total Revenues	5,047,542	5,021,000	5,021,000	5,039,607	3,615,700	(1,405,300)	-28.0%
<u>Expenditures</u>							
Transfer to Debt Service Fund	706,810	707,400	707,400	707,400	-	(707,400)	-100.0%
Transfers Out*	1,442,200	-	-	-	8,826,400	8,826,400	100.0%
Contractual & Professional Services	36,693	50,000	50,000	-	4,512,700	4,462,700	8925.4%
Total Expenditures	2,185,703	757,400	757,400	707,400	13,339,100	12,581,700	1661.2%
Net Increase/(Decrease)	2,861,839	4,263,600	4,263,600	4,332,207	(9,723,400)		
Beginning Operating Funds	2,506,488	5,012,211	5,391,193	5,391,193	9,723,400		
Timing of Cash Flows	22,866	-	-	-	-		
Ending Operating Funds	\$ 5,391,193	\$ 9,275,811	\$ 9,654,793	\$ 9,723,400	\$ -		
Fund Balance Reserve Requirement:							
(\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -		

*The City will be closing the TIRZ #10 fund in FY 2026

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Property tax - City	\$ 483,793	\$ 440,000	\$ 440,000	\$ 490,000	\$ -	\$ (440,000)	-100.0%
Interest Income	51,328	20,000	20,000	50,000	-	(20,000)	-100.0%
Total Revenues	535,121	460,000	460,000	540,000	-	(460,000)	-100.0%
<u>Expenditures</u>							
Transfer to Debt Service Fund	136,937	111,500	111,500	111,500	-	(111,500)	-100.0%
Transfer to General Fund*	-	-	1,600,000	1,323,484	-	-	0.0%
Total Expenditures	136,937	111,500	1,711,500	1,434,984	-	(111,500)	-100.0%
Net Increase/(Decrease)	398,184	348,500	(1,251,500)	(894,984)	-		
Beginning Operating Funds	504,082	817,182	894,983	894,984	-		
Timing of Cash Flows	(7,283)	-	-	-	-		
Ending Operating Funds	\$ 894,983	\$ 1,165,682	\$ (356,517)	\$ -	\$ -		
Fund Balance Reserve Requirement:							
(\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -		

*The TIRZ #19 fund will be closed in FY 2025

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Property tax - City	\$ 439,128	\$ 441,600	\$ 441,600	\$ 440,000	\$ 456,100	\$ 14,500	3.3%
Interest	71,894	30,000	30,000	31,000	20,000	(10,000)	-33.3%
Total Revenues	511,022	471,600	471,600	471,000	476,100	4,500	1.0%
<u>Expenditures</u>							
Infrastructure Grant Fund	-	-	-	-	600,000	600,000	100.0%
Contractual Services	83,118	-	600,000	400,000	-	-	0.0%
Transfer to Debt Service Fund	321,988	322,300	322,300	322,300	341,900	19,600	6.1%
Miscellaneous Projects	-	-	-	20,000	-	-	0.0%
Total Expenditures	405,106	322,300	922,300	742,300	941,900	619,600	192.2%
Net Increase/(Decrease)	105,916	149,300	(450,700)	(271,300)	(465,800)		
Beginning Operating Funds	872,240	1,049,240	973,884	973,884	702,584		
Timing of Cash Flows	(4,272)	-	-	-	-		
Ending Operating Funds	\$ 973,884	\$ 1,198,540	\$ 523,184	\$ 702,584	\$ 236,784		
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 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Property tax - City	\$ 475,414	\$ 508,800	\$ 508,800	\$ 490,000	\$ 506,100	\$ (2,700)	-0.5%
Property tax - County	281,123	-	-	-	-	-	0.0%
Interest Income	19,054	9,000	9,000	20,000	28,900	19,900	221.1%
Total Revenues	775,590	517,800	517,800	510,000	535,000	17,200	3.3%
<u>Expenditures</u>							
Contractual Services	105,000	340,000	390,000	350,000	100,000	(290,000)	-85.3%
Transfer to Debt Service	404,052	404,900	404,900	404,900	406,000	1,100	0.3%
Transfer to Other Funds	35,000	-	-	-	-	-	0.0%
Total Expenditures	544,052	744,900	794,900	754,900	506,000	(238,900)	-32.1%
Net Increase/(Decrease)	231,538	(227,100)	(277,100)	(244,900)	29,000		
Beginning Operating Funds	150,757	282,457	270,005	270,005	25,105		
Timing of Cash Flows	112,290	-	-	-	-		
Ending Operating Funds	\$ 270,005	\$ 55,357	\$ (7,095)	\$ 25,105	\$ 54,105		
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 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Technology Fee	\$ 34,340	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ -	0.0%
Interest Income	14,423	6,000	6,000	6,000	5,000	(1,000)	-16.7%
Total Revenues	48,763	35,000	35,000	35,000	34,000	(1,000)	-2.9%
<u>Expenditures</u>							
Supplies	2,748	13,500	13,500	13,500	13,500	-	0.0%
Maintenance	19,570	25,000	25,000	25,000	35,000	10,000	40.0%
Communication Data Lines	2,008	3,000	3,000	3,000	3,000	-	0.0%
Capital Outlay	58,159	-	-	-	-	-	0.0%
Total Expenditures	82,485	41,500	41,500	41,500	51,500	10,000	24.1%
Net Increase/(Decrease)	(33,722)	(6,500)	(6,500)	(6,500)	(17,500)		
Beginning Fund Balance	213,318	158,618	179,906	179,906	173,406		
Timing of Cash Flows	310	-	-	-	-		
Ending Operating Funds	\$ 179,906	\$ 152,118	\$ 173,406	\$ 173,406	\$ 155,906		
# of Days Reserve	796	1,338	1,525	1,525	1,105		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 13,559	\$ 6,822	\$ 6,822	\$ 6,822	\$ 8,466		
# 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 and low to moderate income populations through housing and supportive services.
- Provide outreach regarding general community resources.
- Expand economic development opportunities through Community Development programing.
- Provide community-wide education opportunities.

Fiscal Year 2025 Accomplishments

- Provided outreach opportunities related to community needs, small business development, available programing, city resources, and homeownership.
- Completed the transition to online housing applications and electronic submittal/ tracking of projects through CitizenServe.
- Explored housing/revitalization infill partnerships to increase supply of available and buildable lots.
- Provided oversight and monitoring of public service 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 related to our ongoing construction projects and to other city departments, as needed.
- Continued hosting and partnering on community-wide workshops.
- Expanded the minor repair program and budget to allow for more comprehensive projects.

- Expanded the Down Payment Assistance Program to increase available funds under our current program guidelines.
- Participated in multiple housing related initiatives.
- Collaborated with Texas A&M University by employing Work Study students.
- Completed more than 45 minor repair projects under new program guidelines.
- Completed two major reconstruction projects.
- Provided down payment assistance to two qualified household.
- Provided real estate recommendations for the purchase of several lots for potential infill development.
- Facilitated extensive public feedback related to community needs and goals.
- Completed the development of one new, affordable, single family rental home with Elder Aid, a Community Housing Development Organization utilizing HUD HOME Investment Partnerships Program funding.
- Completed and received HUD approval of the 2023 Consolidated Annual Performance and Evaluation Report.
- Completed and received approval on the 2025 – 2029 Consolidated Plan required by the Department of Housing and Urban Development

Fiscal Year 2026 Goals and Objectives

- Provide outreach and education opportunities to the community.
- Provide training opportunities for our clients to learn about topics related to homeownership.
- 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.
- Participate in efforts and serve on multiple housing related initiatives.
- Collaborate with Texas A&M University by employing Work Study students.
- Complete at least 30 minor repairs and at least two reconstruction projects.

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 334,156	\$ 511,700	\$ 511,700	\$ 287,800	\$ 527,200	\$ 15,500	3.0%
Supplies	4,904	12,400	12,400	3,800	800	(11,600)	-93.5%
Maintenance & Services	24,691	53,700	53,700	49,800	49,900	(3,800)	-7.1%
Miscellaneous/Admin Reimb.	612,584	351,200	951,200	320,800	505,200	154,000	43.8%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 976,335	\$ 929,000	\$ 1,529,000	\$ 662,200	\$ 1,083,100	\$ 154,100	16.6%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 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 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Community Development Block Grant	\$ 629,728	\$ 470,000	\$ 470,000	425,000	\$ 618,700	\$ 148,700	31.6%
HOME Grant	217,431	349,000	349,000	350,000	414,000	65,000	18.6%
CDBG Program Income - Revolving Loan	43,594	50,000	50,000	49,597	50,400	400	0.8%
HOME Program Income	71,437	60,000	60,000	78,500	-	(60,000)	-100.0%
Recaptured Funds	7,500	-	-	-	-	-	0.0%
Total Revenues	969,690	929,000	929,000	903,097	1,083,100	154,100	16.6%
<u>Expenditures</u>							
CD Administration	196,698	174,400	174,400	195,700	162,900	(11,500)	-6.6%
CDBG Housing Admin	363,469	238,000	238,000	185,600	235,400	(2,600)	-1.1%
CDBG Public Services	136,509	132,000	132,000	82,000	120,000	(12,000)	-9.1%
HOME Admin	44,382	34,000	34,000	43,900	35,000	1,000	2.9%
HOME Grants	235,276	350,600	950,600	155,000	529,800	179,200	51.1%
Total Expenditures	976,335	929,000	1,529,000	662,200	1,083,100	154,100	16.6%
Net Increase/(Decrease)	(6,645)	-	(600,000)	240,897	-		
Beginning Fund Balance	(95,311)	-	(240,897)	(240,897)	-		
Timing of Cash Flows	(138,941)	-	-	-	-		
Ending Operating Funds	\$ (240,897)	\$ -	\$ (840,897)	\$ -	\$ -		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		

CITY OF BRYAN, TEXAS
Capital Reserve Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Interest Income	\$ 91,095	\$ 45,000	\$ 45,000	\$ 55,000	\$ 50,000	\$ 5,000	11.1%
Total Revenues	91,095	45,000	45,000	55,000	50,000	5,000	11.1%
<u>Expenditures</u>							
Total Expenditures	-	-	-	-	-	-	0.0%
Net Increase/(Decrease)	91,095	45,000	45,000	55,000	50,000		
Beginning Operating Funds	1,256,926	1,311,626	1,350,279	1,350,279	1,405,279		
Timing of Cash Flows	2,258	-	-	-	-		
Ending Operating Funds	\$ 1,350,279	\$ 1,356,626	\$ 1,395,279	\$ 1,405,279	\$ 1,455,279		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		

CITY OF BRYAN, TEXAS
Oil & Gas Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Property Taxes	\$ 197,892	\$ 198,900	\$ 198,900	\$ 198,900	\$ 148,500	\$ (50,400)	-25.3%
Royalties	160,495	140,000	140,000	120,000	155,000	15,000	10.7%
Interest Income	124,153	52,100	52,100	80,000	111,500	59,400	114.0%
Total Revenues	482,540	391,000	391,000	398,900	415,000	24,000	6.1%
<u>Expenditures</u>							
Transfers out	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	0.0%
Net Increase/(Decrease)	482,540	391,000	391,000	398,900	415,000		
Beginning Operating Funds	1,582,667	1,995,567	2,065,902	2,065,902	2,464,802		
Timing of Cash Flows	695	-	-	-	-		
Ending Operating Funds	\$ 2,065,902	\$ 2,386,567	\$ 2,456,902	\$ 2,464,802	\$ 2,879,802		
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 2025 Accomplishments

- Hosted second annual Big Barn Dance concert
- Completed CIP projects at Travis Little League Fields
- Hosted a variety of fundraisers at park
- Began construction of boardwalk
- Farmer's Market moved to Midtown Park
- Striped parking lot behind D-Bat
- Approved a Mid America Baseball League team to play at Bomber Field starting in 2026
- Big Shots rebranded as Top Golf

Fiscal Year 2026 Goals and Objectives

- Finish enhancements to Bryan Midtown Lake
- Completion of Schulman's Movie Bowl Grille
- Begin installation of signature playground
- Complete construction of boardwalk
- Expand number of special events hosted at park
- Begin management of Bomber Stadium
- Completed first season of renting Bomber Stadium to a Mid America Baseball League team
- Begin capital improvements of Bomber Stadium
- Host additional music festival at Midtown Park
- Complete capital improvement requests for Legends Event Center
- Host opening ceremony of TAAF Summer Games of TX at park

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 186,561	\$ 764,100	\$ 764,100	\$ 171,000	\$ 379,300	\$ (384,800)	-50.4%
Supplies	1,040,082	1,099,300	1,099,300	1,054,000	1,325,000	225,700	20.5%
Maintenance & Services	922,757	1,021,900	1,021,900	911,300	1,179,500	157,600	15.4%
Miscellaneous/Admin Reimb.	1,476,107	1,373,600	1,373,600	1,303,000	1,485,000	111,400	8.1%
Capital Outlay	182,647	46,200	46,200	158,600	535,700	489,500	1059.5%
Total Expenses	\$ 3,808,154	\$ 4,305,100	\$ 4,305,100	\$ 3,597,900	\$ 4,904,500	\$ 599,400	13.9%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	1	3	3	3	3	-

CITY OF BRYAN, TEXAS
Midtown Park Operations Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Legends Event Center Revenues	\$ 2,144,369	\$ 2,000,000	\$ 2,000,000	\$ 2,200,000	\$ 2,468,800	\$ 468,800	23.4%
Travis Park Fields Revenues	199,488	187,000	187,000	187,700	200,000	13,000	7.0%
Ground Lease	278,341	125,000	125,000	250,000	200,000	75,000	60.0%
Interest Income	254,664	75,000	75,000	120,000	100,000	25,000	33.3%
Miscellaneous Revenues	94,117	50,000	50,000	-	-	(50,000)	-100.0%
Total Revenues	2,970,979	2,437,000	2,437,000	2,757,700	2,968,800	531,800	21.8%
<u>Transfers</u>							
Transfer in from General Fund	1,500,000	1,000,000	1,000,000	-	1,000,000	-	0.0%
Total Transfers	1,500,000	1,000,000	1,000,000	-	1,000,000	-	0.0%
Total Revenues and Transfers	4,470,979	3,437,000	3,437,000	2,757,700	3,968,800	531,800	15.5%
<u>Expenditures</u>							
Legends Event Center:							
Supplies	978,981	893,600	893,600	980,000	1,150,000	256,400	28.7%
Maintenance	298,361	299,300	299,300	275,000	350,000	50,700	16.9%
Utilities	328,544	320,200	320,200	320,000	350,000	29,800	9.3%
Advertising	59,116	66,400	66,400	45,000	60,000	(6,400)	-9.6%
Insurance	26,534	30,000	30,000	25,000	32,000	2,000	6.7%
Contractual Services	538,896	350,000	350,000	330,000	350,000	-	0.0%
Contract Labor	618,082	727,600	727,600	600,000	765,000	37,400	5.1%
Other Misc. Expenses	26,985	-	-	-	50,000	50,000	0.0%
Capital Outlay	22,145	-	-	-	35,700	35,700	0.0%
Legends Event Center Expenditures	2,897,644	2,687,100	2,687,100	2,575,000	3,142,700	455,600	17.0%
Travis Park Fields:							
Supplies	48,851	65,700	65,700	55,000	155,000	89,300	135.9%
Maintenance	30,823	32,000	32,000	34,000	50,000	18,000	56.3%
Utilities	39,853	42,000	42,000	38,000	42,000	-	0.0%
Insurance	21,867	20,000	20,000	22,000	26,000	6,000	30.0%
Contractual Services	48,000	48,000	48,000	48,000	48,000	-	0.0%
Contract Labor	172,053	198,000	198,000	175,000	105,000	(93,000)	-47.0%
Capital Outlay	64,430	46,200	46,200	46,200	-	(46,200)	-100.0%
Travis Park Fields Expenditures	425,877	451,900	451,900	418,200	426,000	(25,900)	-5.7%
Indoor Tennis Center Expenditures*	29,170	574,700	574,700	-	-	(574,700)	-100.0%
Other Expenditures:							
Salaries and Benefits	186,562	366,600	366,600	171,000	379,300	12,700	3.5%
Supplies	12,250	134,800	134,800	19,000	20,000	(114,800)	-85.2%
Maintenance	21,363	90,000	90,000	30,000	140,000	50,000	55.6%
Utilities	25,720	-	-	32,300	30,000	30,000	0.0%
Insurance	70,578	-	-	90,000	99,500	99,500	0.0%
Contractual Services	42,920	-	-	150,000	167,000	167,000	0.0%
Capital Outlay	96,072	-	-	112,400	500,000	500,000	0.0%
Other Expenditures	455,465	591,400	591,400	604,700	1,335,800	744,400	125.9%
Total Expenditures	3,808,156	4,305,100	4,305,100	3,597,900	4,904,500	599,400	13.9%
Net Increase/(Decrease)	662,823	(868,100)	(868,100)	(840,200)	(935,700)		
Beginning Operating Funds	3,555,847	6,090,247	4,243,125	4,243,125	3,402,925		
Timing of Cash Flows	24,455	-	-	-	-		
Ending Operating Funds	\$ 4,243,125	\$ 5,222,147	\$ 3,375,025	\$ 3,402,925	\$ 2,467,225		
# of Days of Reserve	407	443	286	345	184		
Minimum Operating Reserve Target:							
(30 days operating expenses)	\$ 312,999	\$ 353,844	\$ 353,844	\$ 295,718	\$ 403,110		
# of Days Required	30	30	30	30	30		

*In FY2025 the Bryan City Council terminated the design-build contract for the Indoor Tennis Center

CITY OF BRYAN, TEXAS
Phillips Event Center Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Golf Course Operating Revenue	\$ 1,185,816	\$ 1,100,000	\$ 1,100,000	\$ 900,000	\$ 1,150,000	\$ 50,000	4.5%
Facilities Operating Revenue	417,810	750,000	750,000	950,000	2,100,000	1,350,000	180.0%
Interest Income	18,874	-	-	5,000	5,000	5,000	0.0%
Subtotal Revenues	1,622,500	1,850,000	1,850,000	1,855,000	3,255,000	1,405,000	75.9%
<u>Transfers</u>							
Transfer in from General Fund	1,868,793	1,100,000	1,100,000	1,200,000	200,000	(900,000)	-81.8%
Subtotal Transfers	1,868,793	1,100,000	1,100,000	1,200,000	200,000	(900,000)	-81.8%
Total Revenues and Transfers	3,491,293	2,950,000	2,950,000	3,055,000	3,455,000	505,000	17.1%
<u>Expenditures</u>							
Golf Course:							
Supplies	282,207	170,200	170,200	300,000	200,000	29,800	17.5%
Maintenance	101,063	148,700	148,700	85,000	200,000	51,300	34.5%
Contract Labor	605,583	675,000	675,000	590,000	730,000	55,000	8.1%
Annual Capital	62,500	280,500	280,500	250,000	100,900	(179,600)	-64.0%
Golf Course Expenditures	1,051,353	1,274,400	1,274,400	1,225,000	1,230,900	(43,500)	-3.4%
Facilities:							
Supplies	250,512	189,900	189,900	300,000	210,000	20,100	10.6%
Maintenance	44,916	-	-	50,000	-	-	0.0%
Cost of Goods	210,192	250,000	1,000,000	325,000	700,000	450,000	180.0%
Contract Labor	395,446	471,000	1,221,000	650,000	750,000	279,000	59.2%
Annual Capital	-	219,200	219,200	80,000	26,400	(192,800)	-88.0%
Facilities Expenditures	901,066	1,130,100	2,630,100	1,405,000	1,686,400	556,300	49.2%
Other:							
Rental of Equipment	7,262	45,000	45,000	10,000	25,000	(20,000)	-44.4%
Supplies	73,947	100,000	100,000	50,000	75,000	(25,000)	-25.0%
Maintenance	18,300	100,000	100,000	20,000	75,000	(25,000)	-25.0%
Insurance	16,508	20,800	20,800	19,100	26,400	5,600	26.9%
Management Fees and Incentives	269,792	226,000	226,000	250,000	270,000	44,000	19.5%
Annual Capital	1,480,365	-	-	-	41,900	41,900	0.0%
Other Expenditures	1,866,174	491,800	491,800	349,100	513,300	21,500	4.4%
Total Expenditures	3,818,593	2,896,300	4,396,300	2,979,100	3,430,600	534,300	18.4%
Net Increase/(Decrease)	(327,300)	53,700	(1,446,300)	75,900	24,400		
Beginning Operating Funds	278,083	142,683	36,714	36,714	112,614		
Timing of Cash Flows	85,931	-	-	-	-		
Ending Operating Funds	\$ 36,714	\$ 196,383	\$ (1,409,586)	\$ 112,614	\$ 137,014		

CITY OF BRYAN, TEXAS
Queen and Palace Theaters Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Theater Operating Revenue	\$ 505,505	\$ 400,000	\$ 400,000	\$ 475,000	\$ 575,000	\$ 175,000	43.8%
Interest Income	6,874	-	-	6,000	6,000	6,000	0.0%
Subtotal Revenues	512,379	400,000	400,000	481,000	581,000	181,000	45.3%
<u>Transfers</u>							
Transfer in from General Fund	982,380	800,000	800,000	710,000	800,000	-	0.0%
Subtotal Transfers	982,380	800,000	800,000	710,000	800,000	-	0.0%
Total Revenues and Transfers	1,494,759	1,200,000	1,200,000	1,191,000	1,381,000	181,000	15.1%
<u>Expenditures</u>							
Theaters:							
Contract Labor	535,945	203,300	453,300	550,000	575,000	371,700	182.8%
Supplies	167,908	459,800	459,800	200,000	225,000	(234,800)	-51.1%
Maintenance	15,329	15,000	15,000	10,000	15,000	-	0.0%
Utilities	26,196	25,000	25,000	27,000	30,000	5,000	20.0%
Advertising	109,390	100,000	100,000	75,000	100,000	-	0.0%
Miscellaneous	145,111	125,000	125,000	135,000	145,000	20,000	16.0%
Annual Capital	38,452	-	200,000	-	-	-	0.0%
Theater Expenditures	1,038,331	928,100	1,378,100	997,000	1,090,000	161,900	17.4%
Other:							
Insurance	12,613	8,000	8,000	6,000	8,700	700	8.8%
Management Fees and Incentives	304,121	300,000	300,000	300,000	300,000	-	0.0%
Other Expenditures	316,734	308,000	308,000	306,000	308,700	700	0.2%
Total Expenditures	1,355,065	1,236,100	1,686,100	1,303,000	1,398,700	162,600	13.2%
Net Increase/(Decrease)	139,694	(36,100)	(486,100)	(112,000)	(17,700)		
Beginning Operating Funds	177,679	149,679	179,844	179,844	67,844		
Timing of Cash Flows	(137,529)	-	-	-	-		
Ending Operating Funds	\$ 179,844	\$ 113,579	\$ (306,256)	\$ 67,844	\$ 50,144		



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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

Detailed information regarding revenue and expenditure line items can be found in the respective fund summaries, along with pertinent information concerning fund balance requirements and projected FY 2026 ending fund balances for each 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. 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.

Total revenues for FY 2026 are anticipated to be \$16,546,600, which is an increase of \$274,100, or 1.7%, from the FY 2025 adopted budget. The variance in projected revenues are driven by the increase in City contributions, which are expected to increase by \$210,000, or 1.7%, as well as slight increases in the Employee contributions category.

Total expenditures for FY 2026 are anticipated to be \$16,205,200, which is an increase of \$51,000, or 0.3%, from the FY 2025 adopted budget. This variance is primarily due to an increase in the cost reimbursements for the usage of the employee health center that is utilized by several area organizations, including the City of Bryan. For FY 2026, the City of Bryan is projecting no increases in health insurance claims expenditures.

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.

Total revenues for FY 2026 are anticipated to be \$3,188,900, which is an increase of \$193,800, or 6.5%, from the FY 2025 adopted budget. The variance is related to increases in both worker's compensation premiums and liability insurance premiums as well as a projected increase in interest income on investments held.

Total expenditures for FY 2026 are anticipated to be \$3,453,200, which is a decrease of \$28,800, or 0.8%, from the FY 2025 adopted budget. The variance is primarily related to an increase in the projected stop loss aggregate refund that is budgeted as a negative expense in the Self Insurance Fund. Additionally, other variances include a reduction in the administrative reimbursements to the City of Bryan General Fund, but are offset by increases in several line item expenses which can be seen in detail in the Self Insurance fund summary.

Warehouse Fund

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

Total revenues for FY 2026 are projected to be \$363,500, which is a decrease of \$39,000, or 9.7%, from the FY 2025 adopted budget. The variance is driven by a reduction in the administrative reimbursements to the Warehouse fund from other funds from the FY 2025 adopted budget.

Total expenditures for FY 2026 are anticipated to be \$458,900, which is an increase of \$34,200, or 8.6%, from the FY 2025 adopted budget. The increase is the result of an increase in the cost of administrative reimbursements to the City of Bryan General Fund as well as increases in salaries and benefits.

CITY OF BRYAN, TEXAS
Internal Service Funds
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Employee Benefits Fund	\$ 18,245,707	\$ 16,272,500	\$ 16,272,500	\$ 17,184,600	\$ 16,546,600	\$ 274,100	1.7%
Self Insurance Fund	3,595,945	2,995,100	2,995,100	3,156,100	3,188,900	193,800	6.5%
Warehouse Fund	423,219	402,500	402,500	412,500	363,500	(39,000)	-9.7%
Total Revenues	\$ 22,264,871	\$ 19,670,100	\$ 19,670,100	\$ 20,753,200	\$ 20,099,000	\$ 428,900	2.2%
<u>Expenditures</u>							
Employee Benefits Fund	\$ 13,350,616	\$ 16,154,200	\$ 20,154,200	\$ 15,334,900	\$ 16,205,200	\$ 51,000	0.3%
Self Insurance Fund	2,864,691	3,482,000	3,482,000	3,138,300	3,453,200	(28,800)	-0.8%
Warehouse Fund	392,238	422,700	422,700	411,000	458,900	36,200	8.6%
Total Expenditures	\$ 16,607,545	\$ 20,058,900	\$ 24,058,900	\$ 18,884,200	\$ 20,117,300	\$ 58,400	0.3%

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 2025 Accomplishments

- Maintained online benefits enrollment portal to provide employees 24/7 access to benefit information.
- Increased enrollment in High Deductible Health Plan by 4%.
- 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 with approximately 7,500 visits per year while operating within budget.

- Continued offering a behavioral health component through the employee health center and TAMU with a lower, renegotiated cost for psychiatry services.
- Continued to review and respond to employee health and safety risks through targeted safety discussions, programs, and policies.
- Decreased Workers' Compensation Injury Frequency Rate by 10%.
- Expanded chronic disease management program to include hypertension and pre-diabetes.

Fiscal Year 2026 Goals and Objectives

- Continue employee benefit education campaign, "Be Well, Be Wise", with quarterly education topics.
- Enhance communication and educational opportunities for Plan Year 2026 Open Enrollment.
- Increase utilization of health kiosks by 15%
- 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 employee safety concerns.
- Reduce the rate of collisions per 1,000,000 miles by 5%.
- Decrease Workers' Compensation Injury Frequency Rate by 10%.
- 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 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	-	0.0%
Maintenance & Services	401,214	417,300	417,300	417,600	427,900	10,600	2.5%
Miscellaneous/Admin Reimb.	12,949,401	15,736,900	18,736,900	14,917,300	15,777,300	40,400	0.3%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Total Expenses	\$ 13,350,615	\$ 16,154,200	\$ 19,154,200	\$ 15,334,900	\$ 16,205,200	\$ 51,000	0.3%

Financial Summary - Self Insurance

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 586,832	\$ 669,900	\$ 669,900	\$ 595,500	\$ 695,800	25,900	3.9%
Supplies	77,030	89,200	89,200	93,100	98,300	9,100	10.2%
Maintenance & Services	1,072,458	1,101,800	1,101,800	1,070,300	1,304,500	202,700	18.4%
Miscellaneous/Admin Reimb.	1,488,828	1,501,800	1,501,800	1,260,100	1,234,500	(267,300)	-17.8%
Capital Outlay	-	-	-	-	-	-	0.0%
Transfers	107,689	119,300	119,300	119,300	120,100	800	0.7%
Total Expenses	\$ 3,332,837	\$ 3,482,000	\$ 3,482,000	\$ 3,138,300	\$ 3,453,200	\$ (28,800)	-0.8%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	6	6	6	6	6	-

City of Bryan, Texas
Employee Benefits Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng / FY 25
<u>Revenues</u>							
Operating Revenues							
Employee Contributions	\$ 2,368,407	\$ 2,427,600	\$ 2,427,600	\$ 2,482,500	\$ 2,476,200	\$ 48,600	2.0%
City Contributions	12,683,250	12,500,000	12,500,000	12,710,000	12,710,000	210,000	1.7%
Retiree Health Premiums	606,259	655,500	655,500	610,000	655,500	-	0.0%
<i>Total Operating Revenues</i>	<u>15,657,916</u>	<u>15,583,100</u>	<u>15,583,100</u>	<u>15,802,500</u>	<u>15,841,700</u>	<u>258,600</u>	<u>1.7%</u>
Non-Operating Revenues							
Interest Income	928,304	200,000	200,000	435,000	200,000	-	0.0%
Flex Admin Fee	5,729	7,100	7,100	6,500	6,600	(500)	-7.0%
Health Claim Rebates	1,202,659	-	-	469,000	-	-	0.0%
Health Center Reimbursements	351,100	382,300	382,300	371,600	398,300	16,000	4.2%
Transfer from Other Funds	100,000	100,000	100,000	100,000	100,000	-	0.0%
<i>Total Non-Operating Revenues</i>	<u>2,587,792</u>	<u>689,400</u>	<u>689,400</u>	<u>1,382,100</u>	<u>704,900</u>	<u>15,500</u>	<u>2.2%</u>
Total Revenues	<u>18,245,707</u>	<u>16,272,500</u>	<u>16,272,500</u>	<u>17,184,600</u>	<u>16,546,600</u>	<u>274,100</u>	<u>1.7%</u>
<u>Expenditures</u>							
Operating Expenses							
Administrative Reimbursements	203,450	198,800	198,800	198,800	205,800	7,000	3.5%
Claims Administration	7,964	9,300	9,300	9,300	9,600	300	3.2%
H.S.A. - Employer Paid	393,250	408,000	408,000	408,300	418,300	10,300	2.5%
Health Insurance Administration	481,543	450,000	450,000	482,000	450,000	-	0.0%
Health Insurance Claims	11,104,979	12,750,000	16,750,000	12,500,000	12,750,000	-	0.0%
Stop/Loss Aggregate refund	(585,508)	-	-	(132,300)	-	-	0.0%
ACA Research & Reinsurance Fees	7,155	7,300	7,300	7,700	8,100	800	11.0%
Employee Assistance Program	21,276	21,200	21,200	21,800	21,800	600	2.8%
Stop Loss Premium	996,840	1,545,000	1,545,000	1,089,600	1,545,000	-	0.0%
<i>Total Operating Expenses</i>	<u>12,630,950</u>	<u>15,389,600</u>	<u>19,389,600</u>	<u>14,585,200</u>	<u>15,408,600</u>	<u>19,000</u>	<u>0.1%</u>
Non-Operating Expenses							
Employee Health Center	365,620	382,300	382,300	377,900	398,300	16,000	4.2%
Health Center Expense - Other Entities	354,046	382,300	382,300	371,800	398,300	16,000	4.2%
<i>Total Non-Operating Expenses</i>	<u>719,666</u>	<u>764,600</u>	<u>764,600</u>	<u>749,700</u>	<u>796,600</u>	<u>32,000</u>	<u>4.2%</u>
Total Expenditures	<u>13,350,616</u>	<u>16,154,200</u>	<u>20,154,200</u>	<u>15,334,900</u>	<u>16,205,200</u>	<u>51,000</u>	<u>0.3%</u>
Net Increase/(Decrease)	4,895,091	118,300	(3,881,700)	1,849,700	341,400		
Beginning Operating Funds	10,008,532	12,456,932	15,010,623	15,010,623	16,860,323		
Timing of Cash Flows	107,000	-	-	-	-		
Ending Operating Funds	<u>\$ 15,010,623</u>	<u>\$ 12,575,231</u>	<u>\$ 11,128,923</u>	<u>\$ 16,860,323</u>	<u>\$ 17,201,723</u>		
# Days of Reserve	410	284	202	401	387		
Fund Balance Reserve Required:							
(60 days operating expenses)	\$ 1,097,311	\$ 1,327,742	\$ 3,313,019	\$ 2,520,805	\$ 2,663,868		
# of Days Required	30	30	60	60	60		

City of Bryan, Texas
Self Insurance Fund Summary
Fiscal Year 2026

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/ FY 25
<u>Revenues</u>							
Operating Revenues							
Liability Insurance Premiums	\$ 1,150,584	\$ 1,247,800	\$ 1,247,800	\$ 1,247,800	\$ 1,310,200	\$ 62,400	5.0%
Workers Comp Ins Premiums	1,970,619	1,627,300	1,627,300	1,627,300	1,708,700	81,400	5.0%
<i>Total Operating Revenues</i>	<u>3,121,202</u>	<u>2,875,100</u>	<u>2,875,100</u>	<u>2,875,100</u>	<u>3,018,900</u>	<u>143,800</u>	<u>5.0%</u>
Non-Operating Revenues							
Interest Income	400,602	100,000	100,000	206,000	150,000	50,000	50.0%
Miscellaneous revenues	74,141	20,000	20,000	75,000	20,000	-	0.0%
<i>Total Non-Operating Revenues</i>	<u>474,743</u>	<u>120,000</u>	<u>120,000</u>	<u>281,000</u>	<u>170,000</u>	<u>50,000</u>	<u>41.7%</u>
Total Revenues	<u>3,595,945</u>	<u>2,995,100</u>	<u>2,995,100</u>	<u>3,156,100</u>	<u>3,188,900</u>	<u>193,800</u>	<u>6.5%</u>
<u>Expenditures</u>							
Operating Expenses							
Personnel Services	586,832	669,900	669,900	595,500	695,800	25,900	3.9%
Supplies	73,870	88,200	88,200	93,100	98,300	10,100	11.5%
Maintenance	236	1,500	1,500	1,500	1,500	-	0.0%
Other Services & Charges	126,445	172,400	172,400	173,600	177,600	5,200	3.0%
Judgement & Damage Claims	45,979	30,000	30,000	30,000	30,000	-	0.0%
Stop Loss Aggregate refund	(281,049)	(140,000)	(140,000)	(240,000)	(240,000)	(100,000)	71.4%
Liability Insurance	996,451	1,047,900	1,047,900	869,500	1,097,000	49,100	4.7%
Claims Administration	80,000	80,000	80,000	84,000	88,200	8,200	10.3%
Worker's Comp	575,571	635,000	635,000	635,000	640,000	5,000	0.8%
Liability Claims	314,011	525,000	525,000	525,000	540,000	15,000	2.9%
<i>Total Operating Expenses</i>	<u>2,518,345</u>	<u>3,109,900</u>	<u>3,109,900</u>	<u>2,767,200</u>	<u>3,128,400</u>	<u>18,500</u>	<u>0.6%</u>
Non-Operating Expenses							
Employee Health Center	100,000	100,000	100,000	100,000	100,000	-	0.0%
Equipment Replacement	3,160	1,000	1,000	-	-	(1,000)	-100.0%
Transfer to Debt Service Fund	7,689	19,300	19,300	19,300	20,100	800	4.1%
General & Admin. Reimbursement	235,497	251,800	251,800	251,800	204,700	(47,100)	-18.7%
<i>Total Non-Operating Expenses</i>	<u>346,346</u>	<u>372,100</u>	<u>372,100</u>	<u>371,100</u>	<u>324,800</u>	<u>(47,300)</u>	<u>-12.7%</u>
Total Expenditures	<u>2,864,691</u>	<u>3,482,000</u>	<u>3,482,000</u>	<u>3,138,300</u>	<u>3,453,200</u>	<u>(28,800)</u>	<u>-0.8%</u>
Net Increase/(Decrease)	731,254	(486,900)	(486,900)	17,800	(264,300)		
Beginning Operating Funds	4,735,941	4,617,941	5,280,376	5,280,376	5,298,176		
Timing of Cash Flows	(186,819)	-	-	-	-		
Ending Operating Funds	<u>\$ 5,280,376</u>	<u>\$ 4,131,041</u>	<u>\$ 4,793,476</u>	<u>\$ 5,298,176</u>	<u>\$ 5,033,876</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 2025 Accomplishments

- Continuation of support for Water Services operations to include in-house projects and system maintenance
- Complete construction of the Waco Street Fuel Island.

Fiscal Year 2026 Goals and Objectives

- Promote maximum savings to City by minimizing inventory write-offs and continually evaluating product cost, demand, and availability

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng/FY 25
Salaries and Benefits	\$ 286,445	\$ 284,200	\$ 284,200	\$ 284,000	\$ 295,700	11,500	4.0%
Supplies	12,159	17,600	17,600	10,800	17,000	(600)	-3.4%
Maintenance & Services	10,829	14,600	14,600	14,200	19,100	4,500	30.8%
Miscellaneous/Admin Reimb.	48,044	98,200	98,200	98,200	118,700	20,500	20.9%
Capital Outlay	36,710	-	-	-	-	-	0.0%
Transfers	3,231	8,100	8,100	3,800	8,400	300	3.7%
Over/Short Fuel Inventory	(5,180)	-	-	-	-	-	0.0%
Total Expenses	\$ 392,238	\$ 422,700	\$ 422,700	\$ 411,000	\$ 458,900	\$ 36,200	8.6%

Budgeted Personnel

	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	Chng/FY 25 Adopted
Full-Time Employee Count	3	3	3	3	3	-

**City of Bryan, Texas
Warehouse Fund Summary
Fiscal Year 2026**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Adopted	\$Chng/FY 25 Adopted	%Chng /FY 25
<u>Revenues</u>							
Operating Revenues							
Fuel Markup	\$ 121,834	\$ 120,000	\$ 120,000	\$ 122,100	\$ 124,800	\$ 4,800	4.0%
Inventory Markup	17,478	12,000	12,000	17,900	16,500	4,500	37.5%
<i>Total Operating Revenues</i>	139,312	132,000	132,000	140,000	141,300	9,300	7.0%
Non Operating Revenues							
Interest Income	6,722	700	700	2,700	3,000	2,300	328.6%
Administrative Reimbursements & Transfers	277,185	269,800	269,800	269,800	219,200	(50,600)	-18.8%
<i>Total Non Operating Revenues</i>	283,907	270,500	270,500	272,500	222,200	(48,300)	-17.9%
Total Revenues	423,219	402,500	402,500	412,500	363,500	(39,000)	-9.7%
<u>Expenditures</u>							
Operating Expenses							
Salaries and Benefits	286,445	284,200	284,200	284,000	295,700	11,500	4.0%
Supplies	12,158	17,600	17,600	10,800	17,000	(600)	-3.4%
Maintenance & Services	10,829	14,600	14,600	14,200	19,100	4,500	30.8%
<i>Total Operating Expenditures</i>	309,433	316,400	316,400	309,000	331,800	15,400	4.9%
Non-operating Expenses							
Over/Short Fuel and Inventory	(5,180)	-	-	-	-	-	0.0%
Administrative Reimbursements	48,044	98,200	98,200	98,200	118,700	20,500	20.9%
Transfer to Debt Service	3,231	8,100	8,100	3,800	8,400	300	3.7%
Annual Capital	36,710	-	-	-	-	-	0.0%
<i>Total Non-Operating Expenses</i>	82,805	106,300	106,300	102,000	127,100	20,800	19.6%
Total Expenditures	392,238	422,700	422,700	411,000	458,900	36,200	8.6%
Net Increase/Decrease	30,981	(20,200)	(20,200)	1,500	(95,400)		
Beginning Operating Funds	77,019	56,019	95,404	95,404	96,904		
Timing of Cash Flows	(12,596)	-	-	-	-		
Ending Operating Funds	\$ 95,404	\$ 35,819	\$ 75,204	\$ 96,904	\$ 1,504		
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 \$78,820,400 in FY 2026 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 \$1,776,700. A list of detailed projects is included on the Summary of Operating Capital Outlay page.

The Hotel/Motel Tax fund operating capital budget for FY 2026 totals \$100,000 for repairs to the historical restoration projects.

The Street Improvement Fund operating capital budget for FY 2026 totals \$6,465,000 for street improvement projects.

The Drainage Fund proposed operating capital budget for FY 2026 totals \$1,710,000 for drainage system improvement projects.

The Midtown Park Operations Fund operating capital budget for FY 2026 totals \$535,700 for projects at the Travis Bryan Midtown Park.

The Phillips Event Center Fund operating capital budget for FY 2026 totals \$169,200 for projects at the Phillips Event Center and other golf course improvements.

Planned operating capital projects in the Water Fund total \$8,620,000. These projects include water system projects including distribution line upgrades project costs that are projected to total \$8,500,000, and vehicle replacements totaling \$120,000.

Wastewater Fund operating capital projects total \$6,100,000. These projects include wastewater system upgrades of \$6,100,000.

The Solid Waste Fund capital budget for FY 2026 totals \$2,253,200. This total includes solid waste collection vehicles and fleet vehicles purchases of \$2,078,200, and collection containers are projected to be \$175,000.

BTU's City and Rural systems capital budgets of \$37,807,100 and \$12,073,500, respectively, will be for new customer growth and distribution, transmission, and generation infrastructure projects.

The Airport Fund operating capital budget for FY 2026 totals \$210,000 which includes airport improvements totaling \$165,000, and a vehicle purchase which is projected to be \$45,000.

The Bryan Commerce and Development Fund operating capital budget for FY 2026 totals \$1,000,000 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

Planned General Government Capital Improvement projects for FY 2026 include \$18,500,000 for projects for Midtown Park. A detailed list of the capital projects totaling \$79,536,171 for Midtown Park, streets, drainage and sidewalk improvements is included in this section.

In FY 2026, \$15,000,000 in revenue bonds will be issued for Water system improvements. In FY 2026, the Water department anticipates using \$6,000,000 of bond proceeds for HSPS electrical pump improvements, \$5,000,000 for the West Side Water Transmission project, and \$4,000,000 for the construction of cooling towers.

Planned Wastewater Capital Improvement Projects for FY 2026 include \$6,000,000 for a Grease Plant/Digester, \$3,500,000 for the Thompsons Creek WWTP Expansion Project, \$2,000,000 for the East Side Sewer project, \$1,500,000 for the Stillcreek WWTP Improvement Project, and \$327,064 for other projects.

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

BTU Rural capital improvements include distribution construction.

A complete schedule of capital improvement projects for FY 2026 through FY 2030 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 2026 Adopted**

General Fund

Vehicle replacements:	
Municipal Court (2 marked replacements)	\$ 174,600
Police (4 marked replacements)	349,200
Drainage & Streets (1 Dump Truck)	95,100
Information Technology (1 vehicle)	65,000
Capital Lease Expense	
Fire Department capital lease	282,000
Library Books	275,800
Information Technology:	
IT Capital Funding	535,000
General Fund Total	<u>1,776,700</u>

Special Revenue Funds

<i>HOT Fund</i>	100,000
<i>Street Improvement Fund</i>	6,465,000
<i>Drainage Improvement Fund</i>	1,710,000
<i>Midtown Park Operations Fund</i>	535,700
<i>Phillips Event Center Fund</i>	169,200
Special Revenue Funds Total	<u>8,979,900</u>

Enterprise Funds

<i>Water Fund</i>	
Water System	8,500,000
Vehicle & Equipment replacements (2)	120,000
<i>Water Total</i>	<u>8,620,000</u>
<i>Wastewater Fund</i>	
Wastewater System	6,100,000
<i>Wastewater System Total</i>	<u>6,100,000</u>
<i>Solid Waste Fund</i>	
Solid Waste collection vehicles (3), grapple truck replacement (2), and a 1/2 Ton Single Cab Truck (1)	2,078,200
Collection Containers	175,000
<i>Solid Waste Fund Total</i>	<u>2,253,200</u>
<i>BTU - City Fund</i>	
<i>BTU - City Fund Total</i>	37,807,100
<i>BTU - Rural Fund</i>	
<i>BTU - Rural Fund Total</i>	12,073,500
<i>Airport Fund</i>	
Airport Improvements	165,000
Vehicle purchase	45,000
<i>Airport Fund Total</i>	<u>210,000</u>
<i>Bryan Commerce and Development Fund</i>	
<i>Bryan Commerce and Development Fund Total</i>	1,000,000
Enterprise Funds Total	<u>68,063,800</u>

All Funds Total Operating Capital Outlay	<u><u>\$ 78,820,400</u></u>
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General Government Capital Improvement Projects - Bond Funded FY 2026 through FY 2030									
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	Actual FY 2024	Adopted FY 2025	Projected FY 2025	Adopted FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
CO/GO Beginning Funds Balance:	\$ 21,712,288	\$ 37,984,034	\$ 42,534,971	\$ 15,656,171	\$ -	\$ -	\$ -	\$ -
Additional Resources:								
General Obligation Debt Issuances	22,015,000	23,345,000	-	45,380,000	-	31,500,000	-	26,500,000
General Obligation Debt Issuances - Park	17,000,000	20,000,000	-	18,500,000	-	-	-	-
Investment Earnings and Premium	7,660,597	-	1,600,000	50,000	-	50,000	-	50,000
<i>Subtotal Additional Resources</i>	46,675,597	43,345,000	1,600,000	63,930,000	-	31,550,000	-	26,550,000
Total Resources Available	68,387,885	81,329,034	44,134,971	79,586,171	-	31,550,000	-	26,550,000
Debt Issuance Cost (expense)	388,797	-	139,500	50,000	-	50,000	-	50,000
Total Construction In Progress from below	25,464,117	75,610,000	28,339,300	79,536,171	-	31,500,000	-	26,500,000
Ending Fund Balance	\$ 42,534,971	\$ 5,719,034	\$ 15,656,171	\$ -	\$ -	\$ -	\$ -	\$ -
Construction In Progress								
Travis Bryan Midtown Park - Design/Construction	\$ 13,234,103	\$ 20,000,000	\$ 4,670,300	\$ 18,500,000	\$ -	\$ -	\$ -	\$ -
Animal Shelter - Construction	-	-	-	6,930,000	-	-	-	-
Animal Shelter - Design	-	-	-	500,000	-	-	-	-
Briar and Burton Creek Slope Stabilizations Ph 2	-	-	-	3,300,000	-	-	-	-
Bristol & Esther Drainage Improvements	-	-	1,773,200	-	-	-	-	-
Bomber Drive - Construction	-	-	-	2,300,000	-	-	-	-
Bomber Drive - Design	-	-	-	200,000	-	-	-	-
Carter Creek/Wayside Storm Sewers	64,314	-	11,000	-	-	-	-	-
City Course Improvements	185,798	-	-	-	-	-	-	-
Downtown Quiet Zone	290,646	-	301,400	-	-	-	-	-
Fire Truck	1,488,264	1,500,000	-	1,500,000	-	1,500,000	-	1,500,000
Gateway Entrance Sign	244,853	-	119,000	-	-	-	-	-
Groesbeck Extension - Construction	11,502	500,000	162,200	3,850,000	-	-	-	-
Hardy Weedon Road Widening	-	-	-	-	-	3,500,000	-	-
Hillside Lot Drainage & Old Oaks Storm Sewer	1,565,956	-	532,400	-	-	-	-	-
Leonard/Groesbeck Widening	-	-	318,100	8,800,000	-	-	-	-
MLK Realignment for Waco St Widening	-	-	-	-	-	2,600,000	-	-
Mumford Road Ph1	423,700	3,500,000	246,300	-	-	-	-	-
Old Hearne Reconstruction	513,561	10,900,000	260,000	-	-	-	-	-
Old Hearne Rd - Extension	49,602	-	1,296,900	-	-	-	-	-
Old Reliance Road Widening	408,300	6,200,000	264,300	-	-	-	-	-
Palasota Dr Phase II - Construction	248,134	-	-	-	-	-	-	-
Parallel Collector to SH47 (Innovation Corridor) Ph 1 - Construction	-	-	-	-	-	17,500,000	-	-
Parallel Collector to SH47 (Innovation Corridor) Ph 1 - Design	-	-	-	1,300,000	-	-	-	-
Sadie Thomas Park Pedestrian Bridge	-	-	-	-	-	450,000	-	-
South College Ph 1 (Villa Maria to Carson) - Construction	4,465,845	-	-	-	-	-	-	-
South College Ph 1 (Villa Maria to Carson) - Design	-	-	3,146,200	-	-	-	-	-
South College Ph 3 Design/Construction	-	-	-	-	-	950,000	-	12,500,000
South College Ph 4 (Carson to Dodge) - Construction	-	-	-	10,800,000	-	-	-	-
South College Ph 4 (Carson to Dodge) - Design	-	-	-	500,000	-	-	-	-
South Coulter Reconstruction	20,407	-	-	-	-	-	-	-
TASA Grant - Local match - Villa Maria SUP	-	200,000	-	-	-	-	-	-
TASA Grant - Local match - WJB SUP	-	350,000	-	-	-	-	-	-
Tennis Courts	-	18,760,000	-	-	-	-	-	-
Thornberry Drive Extension	1,717	-	-	-	-	-	-	-
Villa Maria Shared Use Path	524,295	-	66,200	-	-	-	-	-
Waco Street Right-of-Way Acquisition	-	-	-	300,000	-	-	-	-
Waco Street Widening	-	-	-	-	-	5,000,000	-	-
Williamson Drive - Construction	-	-	-	4,900,000	-	-	-	-
Williamson Drive - Design	-	-	-	200,000	-	-	-	-
WJB (FM 158) Texas to SH 6 - ROW Acquisition	40,575	-	-	-	-	-	-	-
Woodville Road widening - Ph 2	169,496	6,200,000	111,000	-	-	-	-	-
Other Projects	1,513,049	7,500,000	15,060,800	15,656,171	-	-	-	12,500,000
Total CIP Expenditures	\$ 25,464,117	\$ 75,610,000	\$ 28,339,300	\$ 79,536,171	\$ -	\$ 31,500,000	\$ -	\$ 26,500,000

Water
Capital Improvement Projects - Bond Funded
FY 2026 through FY 2030

	Actual FY 2024	Adopted FY 2025	Projected FY 2025	Adopted FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
Beginning Revenue Bond Fund Balances:	\$ 16,172,611	\$ 15,537,590	\$ 16,146,154	\$ 1,838,123	\$ 1,838,123	\$ 1,838,123	\$ 1,838,123	\$ 1,838,123
Additional Resources:								
Revenue Bonds	-	20,000,000	20,760,000	15,000,000	20,000,000	-	20,000,000	-
Premium on Issuance	-	-	1,080,875	-	-	-	-	-
Investment Earnings	472,105	50,000	1,115,000	50,000	50,000	-	50,000	-
<i>Subtotal Additional Resources</i>	472,105	20,050,000	22,955,875	15,050,000	20,050,000	-	20,050,000	-
Total Resources Available	16,644,716	35,587,590	39,102,029	16,888,123	21,888,123	1,838,123	21,888,123	1,838,123
Expenditures:								
Debt Issuance Cost	-	47,590	96,286	50,000	50,000	-	50,000	-
Arbitrage Rebate	498,562	-	-	-	-	-	-	-
Transfer to Debt Reserve	-	-	(96,286)	-	-	-	-	-
Total Construction in Progress from below	-	35,540,000	37,263,906	15,000,000	20,000,000	-	20,000,000	-
Ending Fund Balance	\$ 16,146,154	\$ -	\$ 1,838,123	\$ 1,838,123	\$ 1,838,123	\$ 1,838,123	\$ 1,838,123	\$ 1,838,123
Construction In Progress								
ASR Project	\$ -	\$ 15,540,000	\$ 15,540,000	\$ -	\$ -	\$ -	\$ -	\$ -
Water Well Construction (4 New)	-	9,500,000	9,500,000	-	15,000,000	-	-	-
Chick Lane Elevated Storage Tank	-	6,500,000	6,500,000	-	-	-	-	-
West Side Water Transmission Construction	-	4,000,000	4,000,000	5,000,000	-	-	-	-
HSPS Electrical/Pump	-	-	-	6,000,000	-	-	-	-
Cooling Towers	-	-	-	4,000,000	-	-	-	-
ASR Wells	-	-	-	-	5,000,000	-	-	-
Water Wells Rehab	-	-	-	-	-	-	20,000,000	-
Other Projects	-	-	1,723,906	-	-	-	-	-
Total CIP Expenditures	\$ -	\$ 35,540,000	\$ 37,263,906	\$ 15,000,000	\$ 20,000,000	\$ -	\$ 20,000,000	\$ -

**Wastewater
Capital Improvement Projects - Bond Funded
FY 2026 through FY 2030**

	Actual FY 2024	Adopted FY 2025	Projected FY 2025	Adopted FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
Beginning Revenue Bond Fund Balances	\$ -	\$ -	\$ -	\$ 13,252,064	\$ -	\$ -	\$ -	\$ -
Additional Resources:								
Revenue Bonds	-	15,000,000	15,570,000	-	10,000,000	-	150,000,000	-
Premium on Issuance	-	-	810,654	-	-	-	-	-
Investment Earnings	-	95,000	250,000	75,000	75,000	-	500,000	-
<i>Subtotal Additional Resources</i>	-	15,095,000	16,630,654	75,000	10,075,000	-	150,500,000	-
Total Resources Available	-	15,095,000	16,630,654	13,327,064	10,075,000	-	150,500,000	-
Expenditures:								
Debt Issuance Cost	-	95,000	72,214	-	75,000	-	500,000	-
Transfer to Debt Reserve	-	-	1,306,376	-	-	-	-	-
Total Construction in Progress from below	-	15,000,000	2,000,000	13,327,064	10,000,000	-	150,000,000	-
Ending Fund Balance	\$ -	\$ -	\$ 13,252,064	\$ -	\$ -	\$ -	\$ -	\$ -
Construction In Progress								
Grease Plant/Digester	\$ -	\$ 6,000,000	\$ -	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -
East Side Sewer	-	4,000,000	2,000,000	2,000,000	-	-	-	-
Thompsons Creek WWTP Expansion	-	3,500,000	-	3,500,000	-	-	-	-
Stillcreek WWTP Improvements	-	1,500,000	-	1,500,000	-	-	-	-
Brushy Creek Improvements	-	-	-	-	10,000,000	-	150,000,000	-
Other Projects	-	-	-	327,064	-	-	-	-
Total CIP Expenditures	\$ -	\$ 15,000,000	\$ 2,000,000	\$ 13,327,064	\$ 10,000,000	\$ -	\$ 150,000,000	\$ -

Airport
Capital Improvement Projects - Bond Funded
FY 2026 through FY 2030

	Actual FY 2024	Adopted FY 2025	Projected FY 2025	Adopted FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
<u>Beginning Bond Fund Balances</u>	\$ -	\$ -	\$ 714,081	\$ (714,081)	\$ (714,081)	\$ (714,081)	\$ (714,081)	\$ (714,081)
<u>Additional Resources:</u>								
Certificates of Obligation Debt Issuance	5,345,000	5,000,000	-	-	-	7,500,000	-	-
Premium on Issuance	495,958	-	-	-	-	-	-	-
Investment Earnings	963	75,000	-	-	-	75,000	-	-
<i>Subtotal Additional Resources</i>	<u>5,841,921</u>	<u>5,075,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,575,000</u>	<u>-</u>	<u>-</u>
Total Resources Available	<u>5,841,921</u>	<u>5,075,000</u>	<u>714,081</u>	<u>(714,081)</u>	<u>(714,081)</u>	<u>6,860,919</u>	<u>(714,081)</u>	<u>(714,081)</u>
<u>Expenditures:</u>								
Debt Issuance Cost	53,264	-	-	-	-	75,000	-	-
Other	-	-	714,081	-	-	-	-	-
Total Construction in Progress from below	<u>5,074,576</u>	<u>5,000,000</u>	<u>714,081</u>	<u>-</u>	<u>-</u>	<u>7,500,000</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 714,081</u>	<u>\$ 75,000</u>	<u>\$ (714,081)</u>	<u>\$ (714,081)</u>	<u>\$ (714,081)</u>	<u>\$ (714,081)</u>	<u>\$ (714,081)</u>	<u>\$ (714,081)</u>
<u>Airport Improvement Projects</u>								
Airport Hangars	\$ 5,074,576	\$ 5,000,000	\$ 714,081	\$ -	\$ -	7,500,000	-	-
Total CIP Expenditures	<u>\$ 5,074,576</u>	<u>\$ 5,000,000</u>	<u>\$ 714,081</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,500,000</u>	<u>\$ -</u>	<u>\$ -</u>

BTU - City									
Capital Improvement Projects - Bond Funded									
FY 2026 through FY 2030									

	Actual FY 2024	Adopted FY 2025	Projected FY 2025	Adopted FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 46,492,925	\$ 20,386,425	\$ 13,579,368	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>								
Revenue Bonds	-	-	-	30,207,000	47,615,000	56,621,600	70,335,100	-
Investment Earnings	-	-	-	-	-	-	-	-
<i>Subtotal Additional Resources</i>	-	-	-	30,207,000	47,615,000	56,621,600	70,335,100	-
Total Resources Available	46,492,925	20,386,425	13,579,368	30,207,000	47,615,000	56,621,600	70,335,100	-
<u>Statement of Capital Expenditures</u>								
Bond funded CIP (from below)	\$ (32,913,557)	\$ (20,386,425)	\$ (13,579,370)	\$ (30,207,000)	\$ (47,615,000)	\$ (56,621,600)	\$ (70,335,100)	\$ -
Ending Fund Balance	13,579,368	-	-	-	-	-	-	-
<u>Bond Funded Construction In Progress</u>								
Transmission	\$ 19,533,043	\$ 20,386,425	\$ 13,419,712	\$ 30,207,000	\$ 47,615,000	\$ 56,621,600	\$ 70,335,100	\$ -
Distribution	299,757	-	159,658	-	-	-	-	-
Administration	13,080,757	-	-	-	-	-	-	-
Total CIP Expenditures	\$ 32,913,557	\$ 20,386,425	\$ 13,579,370	\$ 30,207,000	\$ 47,615,000	\$ 56,621,600	\$ 70,335,100	\$ -

BTU - Rural Capital Improvement Projects - Bond Funded FY 2026 through FY 2030

	Actual FY 2024	Adopted FY 2025	Projected FY 2025	Adopted FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
<u>Beginning Revenue Bond Fund Balances:</u>	\$ -	\$ 6,101,000	\$ 3,767,014	\$ -	\$ 9,048,000	\$ 348,700	\$ 9,085,500	\$ 354,500
<u>Additional Resources:</u>								
Revenue Bonds	15,000,000	-	-	18,000,000	-	17,000,000	-	17,000,000
<i>Subtotal Additional Resources</i>	15,000,000	-	-	18,000,000	-	17,000,000	-	17,000,000
Total Resources Available	15,000,000	6,101,000	3,767,014	18,000,000	9,048,000	17,348,700	9,085,500	17,354,500
<u>Statement of Capital Expenditures</u>								
Bond funded CIP (from below)	(11,232,986)	(6,101,000)	(3,767,014)	(8,952,000)	(8,699,300)	(8,263,200)	(8,731,000)	(5,634,000)
Ending Fund Balance	\$ 3,767,014	\$ -	\$ -	\$ 9,048,000	\$ 348,700	\$ 9,085,500	\$ 354,500	\$ 11,720,500
<u>Bond Funded Construction In Progress</u>								
Distribution	\$ 11,232,986	\$ 6,101,000	\$ 3,767,014	\$ 8,952,000	\$ 8,699,300	\$ 8,263,200	\$ 8,731,000	\$ 5,634,000
Total CIP Expenditures	\$ 11,232,986	\$ 6,101,000	\$ 3,767,014	\$ 8,952,000	\$ 8,699,300	\$ 8,263,200	\$ 8,731,000	\$ 5,634,000



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ORDINANCE NO. 2752

AN ORDINANCE OF THE CITY OF BRYAN, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026, INCLUSIVE, WITH EXPENDITURES IN THE COMBINED TOTAL AMOUNT OF \$548,670,400 APPROPRIATING FUNDS FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS, ACTIVITIES AND IMPROVEMENTS OF THE CITY; APPROPRIATING FUNDS FOR THE PAYMENT OF DEBT OBLIGATIONS IN ACCORDANCE WITH APPLICABLE CONTRACTS AND LAWS; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; AUTHORIZING THE CITY MANAGER TO MAKE CERTAIN TRANSFERS OF FUNDS; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HERewith; PROVIDING A SEVERABILITY CLAUSE; FINDING AND DETERMINING THAT THE MEETINGS AT WHICH THE ORDINANCE IS PASSED ARE OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, as required by Section 12 (c) of the City Charter, the City Manager has prepared and submitted to the City Council a proposed budget of revenues and expenditures of all departments, divisions, and offices for the fiscal year beginning October 1, 2025 and ending September 30, 2026; and

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

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

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

1.

The appropriations for the fiscal year beginning October 1, 2025 and ending September 30, 2026 with combined expenditures in the sum of \$548,670,400 be established in said accounts and set out in said budget which is made a part hereof and marked Exhibit "A".

2.

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

3.

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

4.

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

5.

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

6.

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

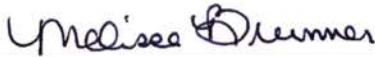
7.

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

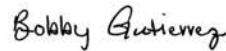
PRESENTED AND GIVEN first reading on the 26th day of August, 2025, at a meeting of the City Council of the City of Bryan, Texas; and given second reading, passed and approved on the 9th day of September 2025 by a vote of 7 ayes and 0 nays at a regular meeting of the City Council of the City of Bryan, Texas.

ATTEST:

CITY OF BRYAN:

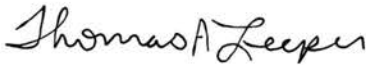


By: Melissa Brunner, City Secretary



By: Bobby Gutierrez, Mayor

APPROVED AS TO FORM:



By: Thomas Leeper, City Attorney



CITY OF BRYAN, TEXAS
ALL FUNDS SUMMARY
Fiscal Year 2026
Exhibit A

Fund Name	Total Inflows	Expenditures
Governmental Funds:		
General	\$117,480,700	\$ 109,174,900
Debt Service	19,383,100	17,788,500
Hotel/Motel Tax	3,030,000	3,669,000
Street Improvement	6,860,000	7,857,700
Drainage	1,065,000	2,105,200
TIRZ #10 (Traditions)	3,615,700	13,339,100
TIRZ #21 (Downtown)	476,100	941,900
TIRZ #22 (Target and North)	535,000	506,000
Court Technology	34,000	51,500
Community Development	1,083,100	1,083,100
Capital Reserve Fund	50,000	-
Oil & Gas	415,000	-
Midtown Park Opertations Fund	3,968,800	4,904,500
Phillips Event Center Fund	3,455,000	3,430,600
Queen & Palace Theaters Fund	1,381,000	1,398,700
Enterprise Funds:		
BTU - City	251,195,900	242,924,300
BTU - Rural	64,178,200	62,422,600
Water	16,726,400	23,259,100
Wastewater	15,816,900	19,534,300
Solid Waste	10,021,200	10,557,000
Coulter Field Airport	1,735,000	1,933,300
Bryan Commerce & Dev.	125,000	1,671,800
Internal Service Funds:		
Employee Benefits	16,546,600	16,205,200
Self-Insurance Fund	3,188,900	3,453,200
Warehouse Fund	363,500	458,900
TOTAL ALL FUNDS	\$542,730,100	\$ 548,670,400

ORDINANCE NO. 2754

AN ORDINANCE FIXING THE TAX LEVY OF THE CITY OF BRYAN, TEXAS, FOR THE TAXABLE YEAR 2025 AT \$0.624000 PER \$100 OF ASSESSED VALUATION AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY OF BRYAN, TEXAS:

1.

That there be assessed, levied and collected on all taxable property in the City of Bryan, for the taxable year 2025 the following, to wit:

\$0.452846 on a \$100.00 valuation of all taxable property in the City for General Fund maintenance and operating purposes: and

\$0.171154 on a \$100.00 valuation of all taxable property in the City for the payment of principal and interest on General Obligation Debt for the City.

Total Levy for 2025 is \$0.624000 for \$100.00 valuation of all taxable property in the City of Bryan.

2.

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

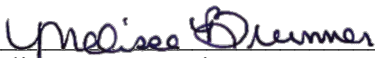
3.

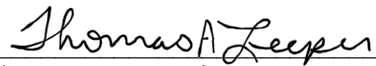
That this Ordinance shall go into effect immediately after its second and final reading.

PRESENTED AND GIVEN first reading on the 9th day of September 2025, at a meeting of the City Council of the City of Bryan, Texas; and given second reading, passed and approved on the 16th day of September 2025, by a vote of 7 ayes and 0 noes at a meeting of the City Council of the City of Bryan, Texas.

ATTEST:

APPROVED AS TO FORM:


Melissa Brunner, City Secretary


Thomas Leeper, City Attorney



CITY OF BRYAN

By: 
Bobby Gutierrez, Mayor

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Bryan

979-209-5000

Taxing Unit Name

Phone (area code and number)

300 S Texas Ave., Bryan, TX 77803

www.bryantx.gov

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 9,591,392,463
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,432,417,339
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 8,158,975,124
4.	Prior year total adopted tax rate.	\$ 0.624000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:	\$ 209,214,587
	B. Prior year values resulting from final court decisions:	- \$ 195,728,021
	C. Prior year value loss. Subtract B from A. ³	\$ 13,486,566
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:	\$ 360,931,044
	B. Prior year disputed value:	- \$ 28,874,484
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 332,056,560
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 345,543,126

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 8,504,518,250
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 12,000
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 4,690,106 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 9,741,835 C. Value loss. Add A and B. ⁶	\$ 14,431,941
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 14,443,941
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 698,166,827
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 7,791,907,482
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 48,621,502
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 391,420
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 49,012,922
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 10,792,620,855 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 729,535,435 E. Total current year value. Add A and B, then subtract C and D.	\$ 10,063,085,420

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 328,059,782
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 328,059,782
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 1,527,208,869
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 8,863,936,333
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 276,915,044
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 264,197,778
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 541,112,822
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 8,322,823,511
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.588897 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.463630 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,504,518,250
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 39,429,497
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 268,164 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 4,130,691 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -3,862,527 E. Add Line 31 to 32D.	\$ 35,566,970
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,322,823,511
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.427342 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁶ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024..... \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.427342 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 10,719,534 B. Divide Line 41A by Line 33 and multiply by \$100..... \$ 0.128796 /\$100 C. Add Line 41B to Line 40.	\$ 0.556138 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.575602 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹ Enter debt amount \$ 17,788,500 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 2,761,600 E. Adjusted debt. Subtract B, C and D from A. \$ 15,026,900	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 1,500
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 15,025,400
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 99.04 % B. Enter the prior year actual collection rate 99.05 % C. Enter the 2023 actual collection rate 99.04 % D. Enter the 2022 actual collection rate 100.25 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴ 99.04 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 15,171,042
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,863,936,333
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.171154 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.746756 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 10,719,534
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,863,936,333
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.120934 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.588897 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.588897 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.746756 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.625822 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,863,936,333
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.625822 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	 \$ 0.640317 /\$100 \$ 0.056861 /\$100 \$ 0.583456 /\$100 \$ 0.624000 /\$100 \$ -0.040544 /\$100 \$ 7,848,535,962 \$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	 \$ 0.659116 /\$100 \$ 0.095661 /\$100 \$ 0.563455 /\$100 \$ 0.624000 /\$100 \$ -0.060545 /\$100 \$ 7,322,528,530 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	 \$ 0.719661 /\$100 \$ 0.091208 /\$100 \$ 0.628453 /\$100 \$ 0.624000 /\$100 \$ 0.004453 /\$100 \$ 6,283,889,903 \$ 279,821
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 279,821 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.003156 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.628978 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §§26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.427342 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,863,936,333
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.005640 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.171154 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.604136 /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.624000 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,791,907,482
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,322,823,511
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)⁴⁹ Tex. Tax Code §26.063(a)(1)⁵⁰ Tex. Tax Code §26.042(b)⁵¹ Tex. Tax Code §26.042(f)⁵² Tex. Tax Code §26.042(c)⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.628978 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.588897 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.628978 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.604136 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

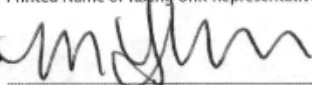
Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.¹⁴

**print
here** ➔

Melissa Leonard, PCAC

Printed Name of Taxing Unit Representative

**sign
here** ➔



Taxing Unit Representative

Date

8-5-25

¹⁴ Tex. Tax Code §§26.04(c-2) and (d-2)



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FY 2026 Budget Increase Request Summary

Decision Packages	Title	FY 2026 Requested	FY 2026 Adopted	FY 2026 Restricted
General Fund				
<u>Personnel</u>				
Development Services	Increase the Development Services Department's budget line item for certification pay	\$ 20,200	\$ -	\$ -
General Administration	Executive Management Intern Salary Line Item Increase	12,600	-	-
	Downtown/Midtown Liaison	84,800	-	-
Total Personnel		\$ 117,600	\$ -	\$ -
<u>Building and Other Improvements</u>				
Public Safety	Justice Center Flooring	\$ 239,600	\$ -	\$ -
	CEOC UPS Replacement	17,200	17,200	-
	Apparatus Bay Exhaust Capture System	180,000	-	-
Community Services	Additional tree lighting at Mounce Library	18,900	18,900	-
	Holiday lighting and decorations for Municipal Building	40,000	-	-
	Vacuum and Aerator Replacements	40,000	-	-
	Mobile Stage Storage Facility	85,000	-	-
Support Services	Bob Bond Second Story Flooring	31,000	-	-
	Bryan Aquatic Center Railing	23,000	-	-
	Replacement of perimeter fencing for Bob Bond Little League Fields	122,300	-	-
	Bryan Aquatic Center Starting Blocks & Diving Board Replacement	72,500	-	-
	Replacement of Variable Air Volume (VAV) controls at Justice Center	136,000	136,000	-
Total Building and Other Improvements		\$ 1,005,500	\$ 172,100	\$ -
<u>Vehicles and Other Equipment</u>				
Public Safety	Replacement of Unit 1-12 (Marshal Vehicle SUV)	\$ 87,300	\$ 87,300	\$ -
	Replacement of Unit 1-11 (Marshal Vehicle SUV)	87,300	87,300	-
	Replacement of Unit 6-224 (Unmarked Sedan)	26,700	-	-
	Replacement of Unit 6-225 (Unmarked Sedan)	26,700	-	-
	Replacement of Unit 6-234 (Unmarked Sedan)	26,700	-	-
	Replacement of Unit 6-236 (Unmarked Sedan)	26,700	-	-
	Replacement of Unit 6-287 (Marked Patrol Vehicle SUV)	87,300	87,300	-
	Replacement of Unit 6-283 (Marked Patrol Vehicle SUV)	87,300	87,300	-
	Replacement of Unit 6-278 (Marked Patrol Vehicle SUV)	87,300	87,300	-
	Replacement of Unit 6-277 (Marked Patrol Vehicle SUV)	87,300	87,300	-
	Replacement of Unit 6-270 (Marked Patrol Vehicle SUV)	87,300	-	-
	Replacement of Unit 6-271 (Marked Patrol Vehicle SUV)	87,300	-	-
	Replacement of Unit 6-269 (Marked Patrol Vehicle SUV)	87,300	-	-
	Replacement of Unit 6-267 (Marked Patrol Vehicle SUV)	87,300	-	-
	Replacement of Unit 6-266 (Marked Patrol Vehicle SUV)	87,300	-	-
	Replacement of Unit 6-259 (Marked Patrol Vehicle SUV)	87,300	-	-
	Replacement of Unit 6-264 (Marked Patrol Vehicle SUV)	87,300	-	-
Public Works	Replacement of Unit 17-96 (Dump Truck)	95,100	95,100	-
Development Services	Replacement of Unit 16-31 (SUV)	56,000	-	-
	Replacement of Unit 16-28 (SUV)	56,000	-	-
	Replacement of Unit 16-30 (SUV)	56,000	-	-
Support Services	New Vehicle for IT Communications to support field work	65,000	65,000	-
	Replacement of unit 11-53 (Truck)	57,700	-	-
Total Vehicles and Other Equipment		\$ 1,627,500	\$ 683,900	\$ -

FY 2026 Budget Increase Request Summary

Decision Packages	Title	FY 2026 Requested	FY 2026 Adopted	FY 2026 Restricted
Other				
Public Safety	In-car cameras for City Marshal vehicles (3 Year DP Request)	\$ 22,000	\$ -	\$ -
	Purchase of Electronic Ticket Writers	50,300	-	-
	Ballistic Vest Replacement	53,000	53,000	-
	License Plate Reader Program	62,300	62,300	-
	Digital Evidence Management Tool	46,000	46,000	-
	Provide loadbearing vests and equipment pouches for uniformed personnel.	46,000	46,000	-
	Annual Health and Wellness Psychological checks for police officers (5 YR DP)	12,000	-	-
	Contractual Services Agreement renewal for school crossing guard services	204,100	?	-
	Line item increase for PPE budget	196,000	-	-
	Line item increase for first aid supplies budget	14,000	-	-
	Line item increase for vehicle maintenance budget	65,000	-	-
	Line Item Increase for breathing equipment budget	7,000	-	-
	Line item increase for building maintenance budget	13,500	-	-
	Line item increase for uniform budget	106,000	-	-
	Line Item Increase for Oxygen/Acetylene budget	26,500	-	-
	Line item increase for janitorial supplies budget	15,800	-	-
	Line item increase for computer software budget	54,000	-	-
	Line item increase for Public Education budget	10,000	-	-
Development Services	Professional urban planning consultant services for City of Bryan Comprehensive Plan	250,000	250,000	-
	Increase the budget line item for professional association membership and certifications	3,000	-	-
	Increase the Development Services Department's budget line item for food supplies	3,500	-	-
Community Services	Addition of WebTrac App to our current recreation software system	8,000	8,000	-
	Increase Funding for Programming and Special Events	80,000	80,000	-
	Park Improvement Plan (PIP) Funding	500,000	500,000	-
	Landscape maintenance budget line item increase	25,000	25,000	-
	Contractual Maintenance Line-Item Increase	150,000	150,000	-
	Bryan College Station Public Library System Electronic Development	25,000	25,000	25,000
Support Services	Line Item Increases for Software and Contractual Services	175,000	175,000	-
	Capital funding for IT 2025 budget	460,000	460,000	-
	Cradlepoint hardware replacements due to end of life occurring in two fiscal years (FY27)	49,000	49,000	-
	Computer Aided Dispatch software replacement	164,800	164,800	-
	Facilities Improvement Plan (FIP)	4,000,000	250,000	-
	Line item increase for Building Maintenance budget	140,000	-	-
	Line item increase for Contractual Services	35,000	35,000	-
	Conference Room 305 Seating Upgrades	11,100	-	-
General Administration	Downtown Parking Management Action Plan	75,000	-	-
	Life Safety Grant	200,000	200,000	-
	Corridor Beautification Program	200,000	200,000	-
	Downtown Improvement Program	100,000	100,000	-
	Parade of Homes Reimbursement Program	12,000	-	-
	Builder Infill Incentive Chapter 380 program	75,000	75,000	-
	Total Other	\$ 7,744,900	\$ 2,954,100	\$ 25,000
Total General Fund		\$ 10,495,500	\$ 3,810,100	\$ 25,000

FY 2026 Budget Increase Request Summary

Decision Packages	Title	FY 2026 Requested	FY 2026 Adopted	FY 2026 Restricted
Enterprise Funds				
<u>Water Fund</u>				
	Replacement vehicle for Unit 22-08 - Water Services (Production)	\$ 65,000	\$ 65,000	\$ -
	Replacement vehicle for Unit 22-17 - Water Services (Production)	55,000	55,000	-
	Total Water Fund	\$ 120,000	\$ 120,000	\$ -
<u>Solid Waste Fund</u>				
	Replacement of Unit# 14-09 (Automated Side Loader)	\$ 488,800	\$ 488,800	\$ -
	Replacement of unit # 29-65 (Grapple Loader)	285,600	285,600	-
	Replacement of Unit # 29-67 (Grapple Loader)	285,600	285,600	-
	Replacement of Unit # 14-76 (1/2 Ton Single Cab Truck)	56,700	56,700	-
	Replacement of Unit # 14-08 (Automated Side Loader)	486,600	486,600	-
	Replacement of Unit # 14-89 (Solid Waste Commercial Side-Load)	474,900	474,900	-
	Total Solid Waste Fund	\$ 2,078,200	\$ 2,078,200	\$ -
<u>Airport Fund</u>				
	Replacement of Unit 35-23 (SUV)	\$ 45,000	\$ 45,000	\$ -
	Construct Airplane Rinse Area	40,000	40,000	-
	Total Airport Fund	\$ 85,000	\$ 85,000	\$ -
<u>Bryan Commerce & Development</u>				
	Bryan Commerce and Development (BCD) Residential Infill Re-development Program	\$ 300,000	\$ 300,000	\$ -
	Total Bryan Commerce & Development	\$ 300,000	\$ 300,000	\$ -
	Total Enterprise Funds	\$ 2,583,200	\$ 2,583,200	\$ -
Other Funds				
<u>Midtown Park Operations Fund</u>				
	Midtown Park - Water Feature Service Maintenance Crew	\$ 152,900	\$ -	\$ -
	Midtown Park - Maintenance Crew Vehicle (Truck)	67,100	-	-
	Midtown Park Mower	81,500	-	-
	Purchase of additional stage and accessories for Legends Event Center	15,700	15,700	-
	Purchase of additional Tip and Roll Bleachers for Concourse Seating at Legends Event Center	20,000	20,000	-
	Midtown Park Boulevard Christmas lights/decorations - recurring cost will only be for	350,000	350,000	-
	Aquatic Vegetation Management Funding (Midtown Lake)	50,000	50,000	-
	Total Midtown Park Operations Fund	\$ 737,200	\$ 435,700	\$ -
<u>Phillips Event Center Fund</u>				
	Replacement of Kitchen Hotline	\$ 26,400	\$ 26,400	\$ -
	Replacement Greens Mower for the City Course	55,300	55,300	-
	Repaving of cart path on Hole #10 at the City Course at Phillips Event Center	45,600	45,600	-
	Phillips Event Center Concrete Driveway Repairs	41,900	41,900	-
	Total Phillips Event Center Fund	\$ 169,200	\$ 169,200	\$ -
<u>HOT Fund</u>				
	Funding for 2026 Games of Texas	\$ 185,000	\$ 185,000	\$ -
	Total HOT Fund	\$ 185,000	\$ 185,000	\$ -
	Total Other Funds	\$ 1,091,400	\$ 789,900	\$ -
	Total FY 2026 Requested Decision Packages	\$ 14,170,100	\$ 7,183,200	\$ 25,000



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CITY OF BRYAN

FINANCIAL MANAGEMENT POLICY STATEMENTS

Updated 10.01.2024

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

	Page
I. Accounting, Auditing & Financial Reporting	4
II. Financial Consultants	5
III. Budgeting and Long-Range Financial Planning	6
IV. Revenues and Other Resources	9
V. Capital Expenditures and Improvements	11
VI. Fund Balance/Ending Balances	11
VII. Debt	14
VIII. Cash Management/Investments	16
IX. Grants	17
X. Economic Development Agreements	17

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, Annual Comprehensive 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 annual financial statements 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 filing the audit. The audit firm shall also provide a Single Audit of Federal and State grants, when necessary. An official Annual Comprehensive Financial Report (ACFR) 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 (2) signatures. Two (2) 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. For checks issued on behalf of management companies, signatures of two (2) authorized representatives are 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, 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 (5) years, the City shall request proposals from qualified audit 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 (5) years to ensure 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, qualifications of the firm, and 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 (5) 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, calculations are performed, reporting is completed, and filings are made, the actual arbitrage calculation and reporting shall be contracted out to a qualified firm.

Every five (5) years the City will issue a Request for Qualifications for Arbitrage Consultants. Qualifications will be the sole criteria for ranking and price will be negotiated once the top respondents 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 (5) 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 respondents are chosen.

E. Depository Bank

Pursuant to State law, the City of Bryan may approve a depository services contract with a term that does not exceed five (5) 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, certificates of obligation, 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. Property Tax Rate

The City Manager will recommend a property 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 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.

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 Capital Improvement Program 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 Oil and Gas Fund. The City's property tax rate, both O&M and I&S, 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 property taxes will be transferred to the Oil and Gas Fund to use for one-time expenditures.

B. Electric/Water/Wastewater 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 two (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 Right of Way Transfer, and provide adequate levels of working capital.
- b. The five-year financial forecast shall serve as the basis for rate change considerations.
- c. If rate increases are necessary, the five-year financial forecast 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 three (3) years 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 \$10,000 for any individual item.

The capitalization threshold of \$10,000 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. Capital Improvement Program

The Capital Improvement Program (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 (3) 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 financial 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 financial 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 financial forecast.

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

The City shall maintain the Water, Wastewater, 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 financial forecast.

F. Bryan Texas Utilities (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 financial forecast.

G. Bryan Texas Utilities (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 financial 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 one (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 forecast 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 ACFR 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 two (2) years of capitalized interest.

I. Debt Refunding

The City's financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the net present value savings of a particular refunding should exceed 3.0% of the refunded maturities unless (1) a debt restructuring is necessary or (2) bond covenant revisions are necessary to facilitate the ability to provide services or to issue additional debt.

J. Sale Process

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated sale. The City will utilize a negotiated process when the issue is, or contains, a refinancing that is dependent on market/interest rate timing. The City shall award the bonds based on a true interest cost (TIC) basis. However, the City may award bonds based on a net interest cost (NIC) basis as long as the financial advisor agrees that the NIC basis can satisfactorily determine the lowest and best bid.

K. Rating Agency Presentations

Full disclosure of operations and open lines of communications shall be maintained with the rating agencies. City staff, with the assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies.

L. Bond Ratings

The City will prudently manage the General and Enterprise Funds and attempt to issue and structure debt to help maintain or increase the current bond ratings.

M. Lease/Purchase Agreements

The City will use lease/purchase agreements for capital items when it is cost-efficient and provides for more attractive terms than issuance of bonds.

VIII. Cash Management/Investments

The City's investment policy is governed by a separate resolution. It is the policy of the City 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

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.

AFR - Annual Financial Report

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.

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.

B

BBC - Bryan Business Council

BBCEDF - Bryan - Brazos County Economic Development Foundation

BCAD - Brazos Central Appraisal District

BCD - Bryan Commerce and Development, Incorporated

BCMPO – Bryan – College Station Metropolitan Planning Organization

BFD - Bryan Fire Department

BISD - Bryan Independent School District

Bond Proceeds - The proceeds from the sale of bonds, notes, and other obligations issued by the City, and reserves and funds maintained by the City for debt service.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation (G.O.) and revenue bonds. These are most frequently used for construction for large capital projects, such as buildings, streets, and water and sewer lines.

Book Value - The original acquisition cost of an investment plus or minus the accrued amortization or accretion.

BRAC - Bryan Regional Athletic Complex

BTU - Bryan Texas Utilities

Budget Document - The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprise the annual revenue and expenditure plan.

Budget Highlights - Significant changes in expenditures or programs within a fund, department or division.

Budget Summary - Provides a listing of revenues, expenditures, and available resources for all funds.

Budget - A financial plan for a specified period of time (fiscal year) that matches planned revenues with appropriations. The “preliminary” budget designates the financial plan initially developed by departments and presented by the City Manager to the Council for approval. The “adopted budget” is the plan as modified and finally approved by that body. The “approved” budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year. The budget process in every Texas city must comply with the requirements of the Texas Local Government Code. See description of Budget Compliance in the Financial Policies section of this document.

Budgetary Control - The control or management of a governmental or enterprise fund in accordance with the approved budget to keep expenditures within the limitations of available appropriations and revenues.

BVCOG - Brazos Valley Council of Governments

BVSWMA - Brazos Valley Solid Waste Management Agency

BVWACS - Brazos Valley Wide Area Communication System

C

CAD - Computer Aided Dispatch

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.

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.

CIP - Capital Improvements Program

D

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.

Division - A basic organizational unit that is functionally unique and provides service under the administrative direction of a Department.

DOT - Department of Transportation

E

ED - Economic Development

EMS - Emergency Medical Services

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

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. In the budget document, expenditure may be used interchangeably with "expense," but maintains the same definition.

F

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.

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

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

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

HR - Human Resources

HUD - Housing & Urban Development

HVAC - Heating Vent Air Conditioning

I

I/I - Inflow & Infiltration

I&S Tax Rate - Interest and Sinking tax rate – the portion of the tax rate that provides funds for payments on the debt that finances capital projects

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.

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.

IT - Information Technology

ITS - Intelligent Transportation Systems

L

L.E.O.S.E. - Law Enforcement Officers Standard Education

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

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

M

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.

MG - Million Gallons

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

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.)

MUTCD - Manual on Uniform Traffic Control Devices

N

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.

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).

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.

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.

PLC - Programmable Logic Controller

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.

R

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

SCADA - Supervisory Control and Data Acquisition

Seal Coat - Asphalt restoration and maintenance technique used to recondition city streets and thoroughfares.

SMD - Single Member District

SMSA - Standard Metropolitan Statistical Area

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.

SRO - School Resource Officer

SSO - Sanitary Sewer Overflow

STA - Standard Testing Assurance

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

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

TIF - Tax Increment Financing

TIRZ - Tax Increment Reinvestment Zone

TML - Texas Municipal League

TMLIRP – Texas Municipal League Intergovernmental Risk Pool

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.

TWDB - Texas Water Development Board

TXDOT - Texas Department of Transportation

U

UCR - Uniform Crime Report

User Fee (User Charge) - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

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



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