CITY OF BRYAN
The Good Life, Texas Style.™

PROPOSED BUDGET
Fiscal Year 2027

bryantx.gov

CITY OF BRYAN, TEXAS

ANNUAL OPERATING BUDGET
FOR FISCAL YEAR 2026-2027

This budget will raise more revenue from property taxes than last year's budget by an amount of $3,092,366 which is an 4.68% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $2,118,102.

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City of Bryan, Texas
Fiscal Year 2027
Proposed Annual Budget

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CITY OFFICIALS

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

Council Appointees		
City Manager	Andrew Nelson	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	Alicia Kenney (*Interim*)	979-209-5080
Assistant City Manager	Kevin Russell	979-209-5100
Assistant City Manager	Lindsey Guindi	979-209-5100
Chief Information Officer	Cray Crouse	979-209-5470
Director of Economic Development	Todd McDaniel	979-209-5130
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	Doug Lyles (*Interim*)	979-821-5750

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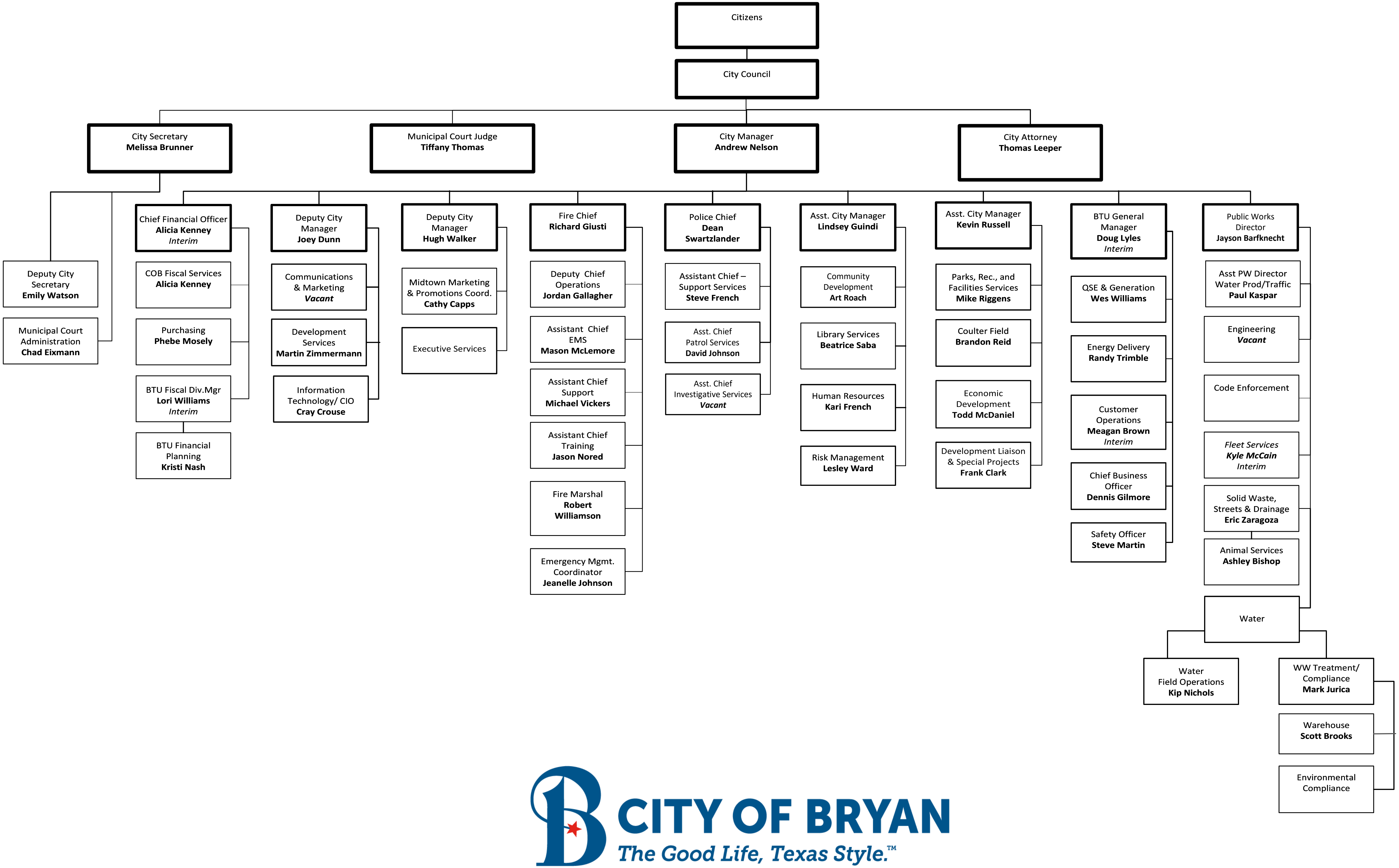
BUDGET CALENDAR

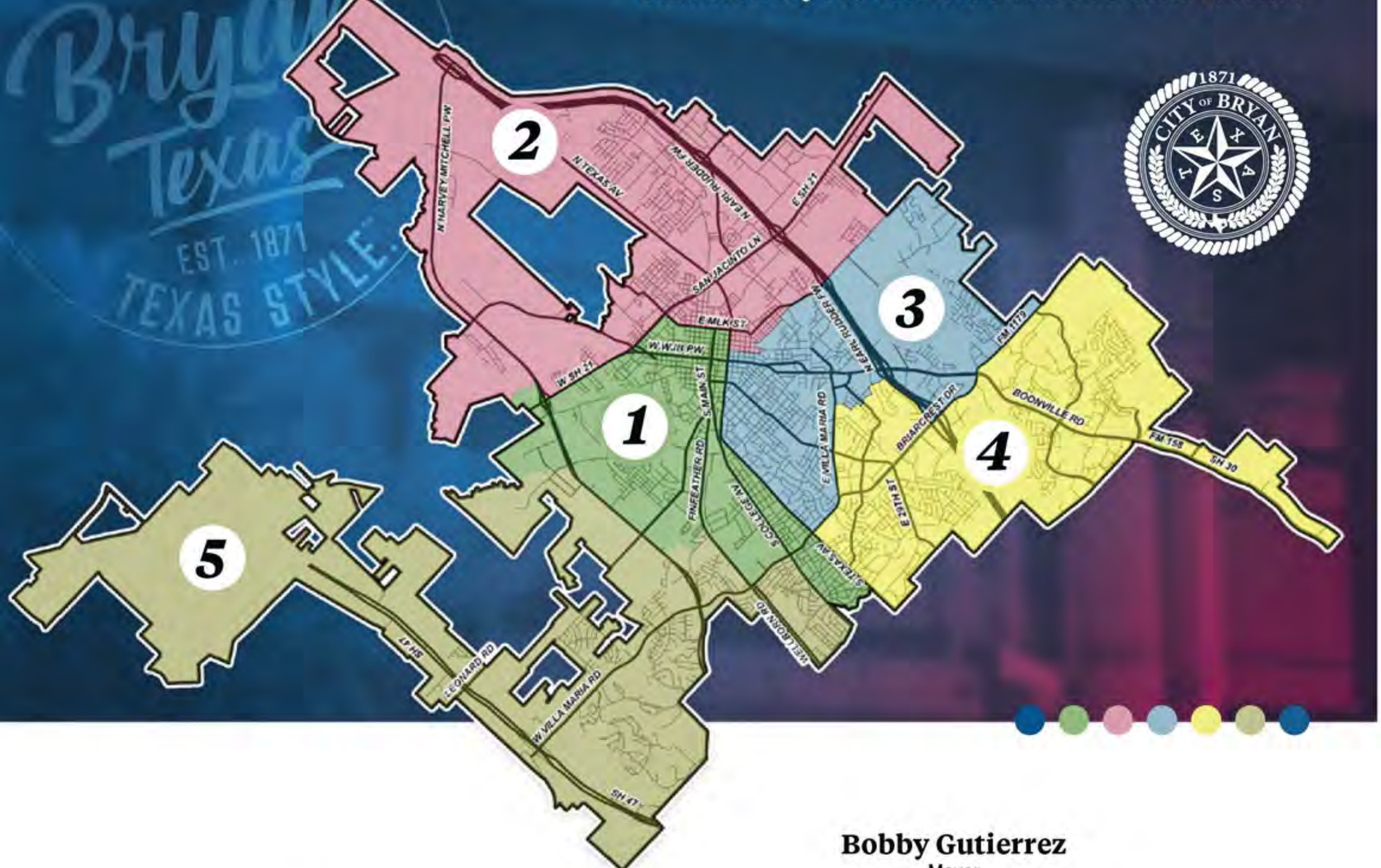
Dates and Activities	
January 12, 2026	Budget entry available to departments
March 6, 2026	Decision Package requests due to Human Resources (HR), Fleet, Information Technology (IT), and/or Facilities for review
March 27, 2026	Decision Package requests due to Budget office
	Budget entry, goals and objectives, and accomplishments due from divisions
April 8, 2026	Summary of Decision Packages presented to the City Manager
July 14, 2026	Council Workshop – FY 2027 Budget - General Fund, Debt Service, Internal Service, Special Revenue Funds, Enterprise Funds and CIP
July 25, 2026	Receive Certified Tax Roll
July 30, 2026	Notice of Public Hearing on Budget sent to City Secretary
	The Proposed Budget is filed with City Secretary's office and posted on the City's website
August 6, 2026	Publish Notice of Public Hearing on Budget and post on the City website and Channel 16 News
August 11, 2026	Discuss proposed tax rate, record vote and schedule public hearing; schedule public hearing on proposed budget
August 12, 2026	Deliver Notice of Public Hearing on Tax Rate to City Secretary
August 15, 2026	Publish/post notice of public hearing on Tax Rate
August 25, 2026	Public hearing on Proposed Budget; First Reading of Ordinance to Adopt Budget
September 8, 2026	Public hearing on tax rate; First reading of Ordinance on Tax Rate; Second Reading of Ordinance to Adopt Budget
September 15, 2026	Second reading of Tax Rate Ordinance; Ratification of Tax Rate
November 10, 2026	Acceptance and approval of the final tax roll for Tax Year 2026



Organization Chart
July 2026

SINGLE MEMBER DISTRICT MAP

Ciudad de Bryan / Distritos Unimiembros de Votación



Bobby Gutierrez
Mayor
(Nov. 2022 – Present)

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.

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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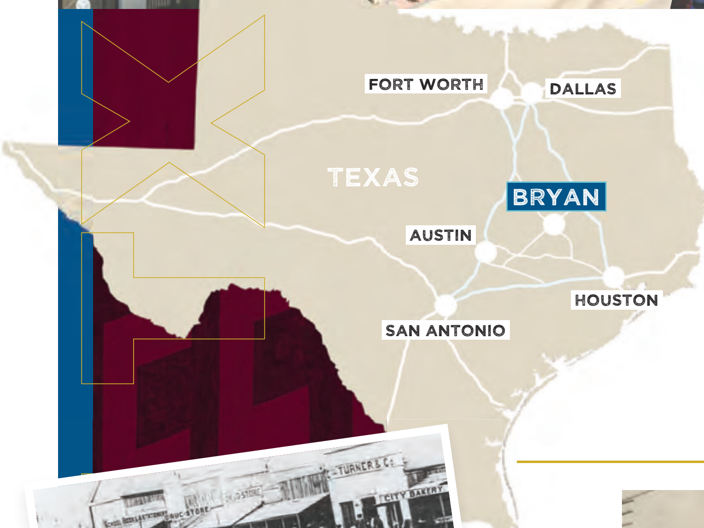


Welcome to BRYAN, TEXAS

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 - Early Years

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

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.

95,783
Residents
POPULATION *(ESTIMATED)*

56.5
Square miles
SIZE

National Register of Historic Places

A Texas Cultural District

MUSIC FRIENDLY COMMUNITY — TEXAS MUSIC OFFICE — BRYAN, TEXAS

FILM FRIENDLY TEXAS COMMUNITY — TEXAS FILM COMMISSION CERTIFIED

PUBLIC UNIVERSITIES

Texas A&M University

RELLIS Campus

Blinn College

Texas A&M University has been one of the greatest assets to the entire Brazos Valley as a world-class learning institution. The University not only ranks among the top ten research institutions in the nation, but also maintains one of the largest student bodies. 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

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

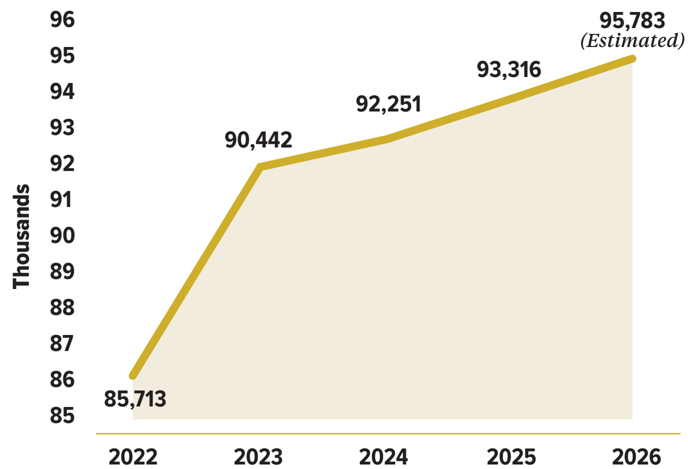
The City of Bryan Charter establishes a council/manager form of government. The seven-member city council consists of a mayor and six council members; the mayor and one councilmember are elected at-large while the other five are elected from single-member districts. The mayor and council members are 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.

CITY OF BRYAN STATISTICAL INFORMATION

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

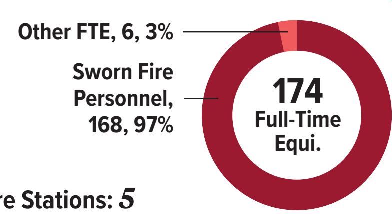
City of Bryan Population Estimate 2022-2026



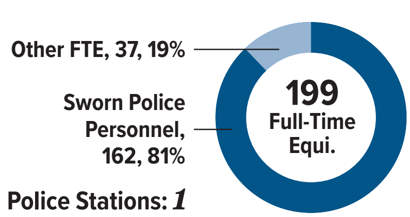
Source: City of Bryan

Public Safety

Priority Call Response Time:	Traffic Accident Rate *(per 1,000)*:	Crime Rate of Growth/Decline:
4.54 Minutes	***46.67***	***10.8% Decrease***



Unit Response: ***14,506*** | Fire Stations: ***5***



Calls for Service: ***65,295*** | Police Stations: ***1***

Source: City of Bryan

City of Bryan Facts

Date of Incorporation:
November 29, 1871

Population Estimate:
95,783 *(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:
56.5 (sq. miles)

Paved Lane Miles:
912 miles

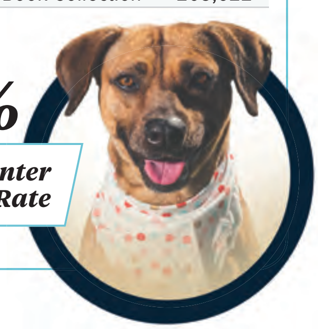
Community Services

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	2,934
Physical Book Collection	203,622

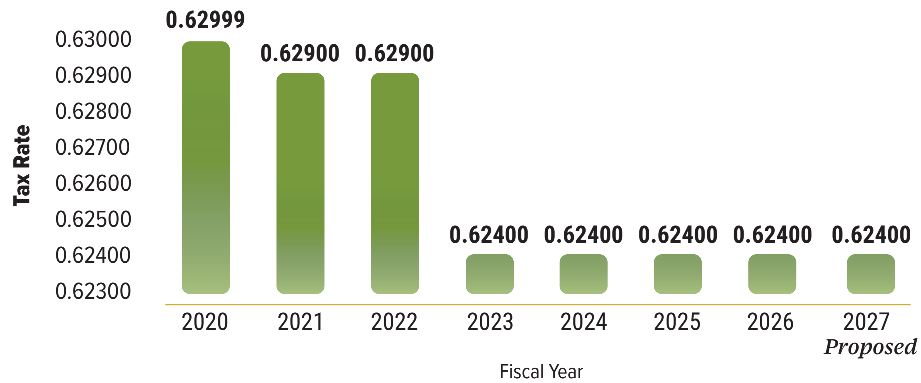
40%

Animal Center Adoption Rate

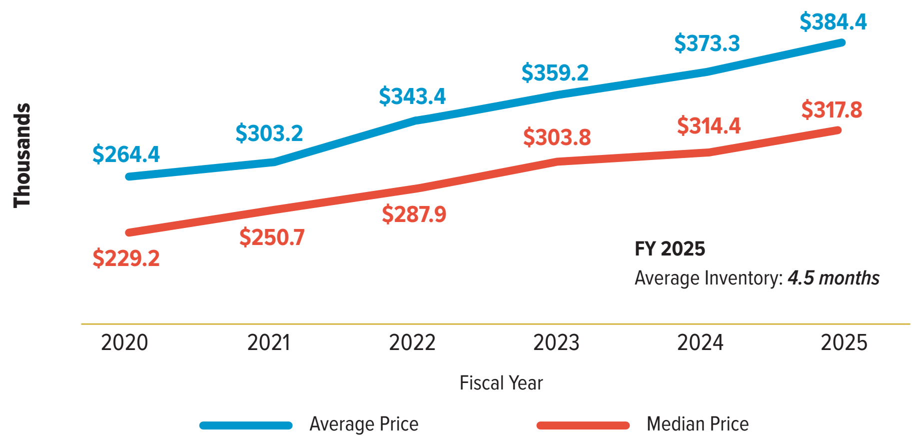


Development Statistics

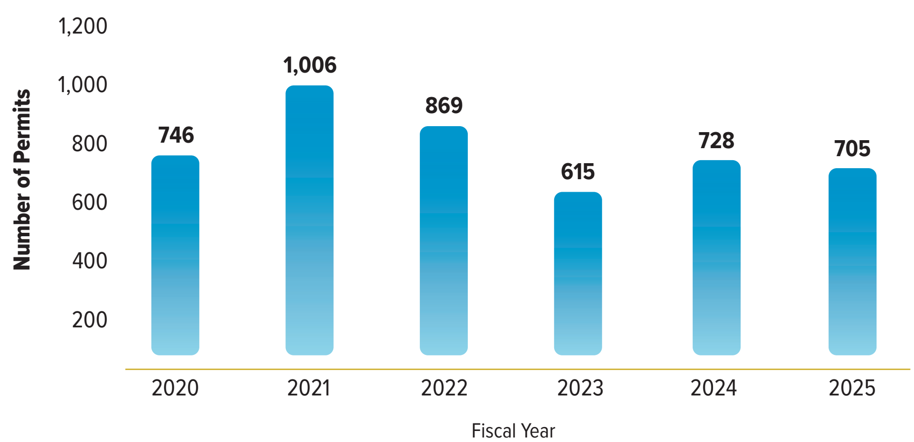
Property Tax Rate
FY 2020 - FY 2027



Home Sales
Bryan - College Station
2020 - 2025



Single Family Building Permits
2020 - 2025



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

Employment Statistics

Texas Metro Areas Employment Statistics

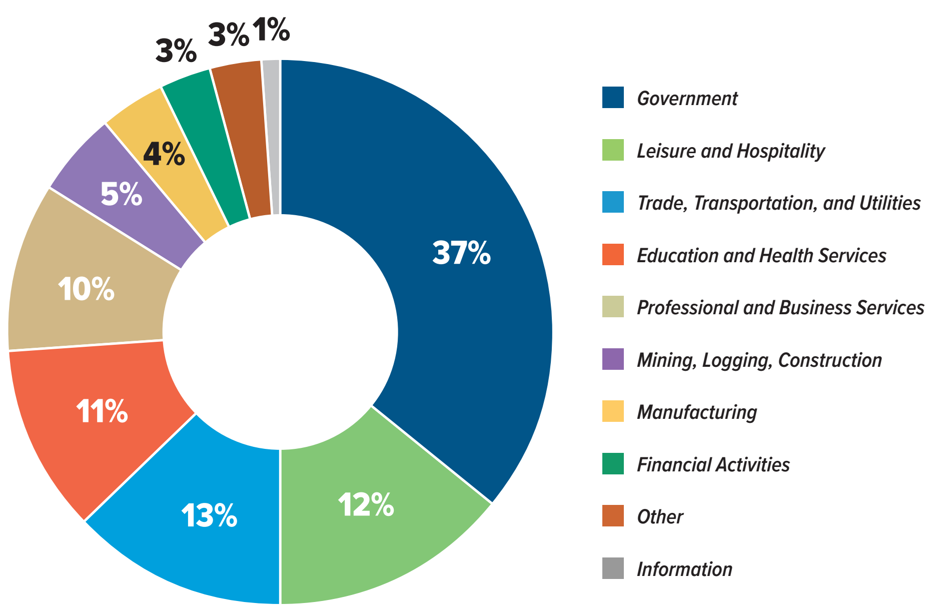
April 2026

Metro Area	Employment	Unemployment Rate
Midland	104,141	2.9
Abilene	86,720	3.0
College Station-Bryan	**151,892**	**3.1**
San Angelo	60,141	3.1
Lubbock	181,674	3.2
Austin-Round Rock	1,505,148	3.4
Odessa	84,522	3.6
Wichita Falls	63,777	3.6
Waco	141,518	3.6
Tyler	116,655	3.6
Dallas-Fort Worth-Arlington	4,381,510	3.8
San Antonio-New Braunfels	1,296,816	3.8
Sherman-Denison	70,344	3.8
Victoria	43,036	3.9
El Paso	404,929	4.0
Texarkana	59,509	4.0
Corpus Christi	204,883	4.1
Laredo	116,371	4.2
Longview	123,658	4.2
Texas	15,212,259	4.3
Houston-The Woodlands-Sugar Land	3,728,442	4.3
Killeen-Temple	196,085	4.4
Amarillo	135,363	4.5
Beaumont-Port Arthur	174,930	5.1
McAllen-Edinburg-Mission	382,579	5.7
Brownsville-Harlingen	176,826	6.2

3.1%
Unemployment Rate
April 2026

Largest Employers by Industry

April 2026



Source: Bureau of Labor Statistics

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CITY OF BRYAN

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Strategic Plan

CREATING BRYAN'S FUTURE

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

Vision Statement

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

Mission Statement

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

Organizational Values

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

Strategic Initiatives

Public Safety
Bryan residents enjoy a safe and healthy community.

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

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

Economic Development
Bryan is an economically diverse and developing community.

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

PUBLIC SAFETY – KEY RESULT AREAS

- Police
- Fire
- EMS
- Emergency Management

Police

Objectives

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

Criteria

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

Performance Measures

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

Fire

Objectives

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

Criteria

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

Performance Measures

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

Emergency Medical Services

Objectives

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

Criteria

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

Performance Measures

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

Emergency Management

Objectives

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

Criteria

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

Performance Measures

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

SERVICE – KEY RESULT AREAS

- ❖ City Wide
- ❖ Organizational-wide

Objectives

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

Criteria

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

Performance Measures

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

INFRASTRUCTURE-KEY RESULT AREAS

- ❖ City-wide
- ❖ Organizational-wide

Objectives:

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

Criteria:

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

Performance Measures:

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

ECONOMIC DEVELOPMENT – KEY RESULT AREAS

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

Objectives

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

Criteria

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

Performance Measures

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

Bryan Business Council

Objectives

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

Criteria

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

Performance Measures

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

The Research Valley Partnership

Objectives

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

Criteria

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

Performance Measures

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

QUALITY OF LIFE – KEY RESULT AREAS

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

Parks & Recreation Programs

Objectives

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

Criteria

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

Performance Measures

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

Downtown Bryan History, Arts, Culture & Commerce

Objectives

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

Criteria

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

Performance Measures

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

Educational Enrichment Programs

Objectives

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

Criteria

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

Performance Measures

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

Access to Health Care & Wellness Programs

Objectives

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

Criteria

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

Performance Measures

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

Housing and Neighborhood Enhancement

Objectives

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

Criteria

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

Performance Measures

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

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Strategic Areas of Emphasis By Department

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

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INTRODUCTION

Budget Document Key Elements

The following is a summary of key elements included in the City of Bryan FY 2027 proposed budget, which begins October 1, 2026 and ends September 30, 2027. 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 2027.
- 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 2026, goals for FY 2027, 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:

Cash + Investments + Accounts Receivable + Prepaids –
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 2025 actual revenues and expenditures, FY 2026 adopted budget, FY 2026 budget as amended by City Council, FY 2026 projected expenditures based on results projected at the time budgets were prepared, and the FY 2027 budget proposed by the City Council. The budget book compares ($ and % change) the FY 2027 proposed budget with the FY 2026 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 2027 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 2027 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, $0.118122 per $100 valuation is currently designated for debt service.

Bond Ratings

The City of Bryan's current bond ratings are:

Rating Agency	BTU City	BTU Rural	General Obligation	Water/Wastewater
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 2026, the City is projected to spend $22,500 for outside lobbyists. During FY 2027, the 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 2027 BUDGET SUMMARY

The FY 2027 proposed budget for the City of Bryan includes combined total expenditures of $569,013,800, inclusive of all departments within the General Fund, Special Revenue Funds, Enterprise Funds, and Internal Service Funds. This proposed expenditure amount is $20,103,400 more than the FY2026 Adopted Budget of $548,910,400. The change in appropriated expenditures from FY2026 to FY 2027 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, 68.7%, 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 FY 2027, the City is anticipating revenues of $382,240,500 in the Charges for Service category.

Taxes make up 18.7% of anticipated revenues for FY 2027, 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 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 6.9% of anticipated revenues for FY 2027. 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 4.1% of the City's FY 2027 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 1.6% of the City's anticipated revenues for FY 2027. 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 26.0% 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 2026 adopted budget.

Salaries and Benefits accounts for 21.5% of all budgeted expenditures, making it the second largest expense category. For FY 2027, a 4.0% merit increase is included for salaries and benefits for all City departments.

Maintenance and services account for 18.4% 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.

Capital expenditures accounts for 14.8% 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.

Debt service expenses are 9.8% 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.

Miscellaneous and transfers-out combined account for 9.5% 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

City of Bryan, Texas
All Funds Summary
Fiscal Year 2027

REVENUES	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Governmental Funds:							
General	$ 109,620,538	$ 117,480,700	$ 117,480,700	$ 122,022,500	$ 122,445,900	$ 4,965,200	4.2%
Debt Service	17,145,253	19,383,100	19,383,100	18,761,600	15,044,700	(4,338,400)	-22.4%
Hotel/Motel Tax	3,079,571	3,030,000	3,030,000	3,095,000	3,055,000	25,000	0.8%
Street Improvement	7,185,021	6,860,000	6,860,000	7,161,000	7,310,000	450,000	6.6%
Drainage	1,196,403	1,065,000	1,065,000	1,239,500	1,269,500	204,500	19.2%
TIRZ #10 (Traditions)	5,157,336	3,615,700	3,615,700	3,500,000	-	(3,615,700)	-100.0%
TIRZ #19 (Nash Street)	518,826	-	-	-	-	-	0.0%
TIRZ #21 (Downtown)	485,719	476,100	476,100	530,000	775,000	298,900	62.8%
TIRZ #22 (North and Target)	526,196	535,000	535,000	512,000	640,000	105,000	19.6%
Court Technology	45,751	34,000	34,000	36,000	35,000	1,000	2.9%
Community Development	1,464,226	1,083,100	1,083,100	1,652,036	1,568,300	485,200	44.8%
Capital Reserve Fund	56,785	50,000	50,000	52,000	50,000	-	0.0%
Oil & Gas Fund	392,940	415,000	415,000	323,500	362,100	(52,900)	-12.7%
Travis Bryan Midtown Park Operations Fund	3,821,256	3,968,800	3,968,800	4,010,000	3,825,000	(143,800)	-3.6%
Phillips Event Center Fund	4,269,982	3,455,000	3,455,000	4,205,200	3,671,000	216,000	6.3%
Queen & Palace Theaters Fund	1,239,014	1,381,000	1,381,000	1,465,000	1,405,000	24,000	1.7%
Enterprise Funds:							
BTU - City	238,661,849	251,195,900	251,195,900	247,311,224	260,026,000	8,830,100	3.5%
BTU - Rural	61,216,894	64,178,200	64,178,200	62,703,260	66,755,400	2,577,200	4.0%
Water	19,573,583	16,726,400	16,726,400	17,848,100	17,676,000	949,600	5.7%
Wastewater	17,091,450	15,816,900	15,816,900	16,314,200	16,258,300	441,400	2.8%
Solid Waste	10,250,890	10,021,200	10,021,200	9,949,900	10,051,900	30,700	0.3%
Coulter Field Airport	1,967,346	1,735,000	1,735,000	1,920,000	1,404,000	(331,000)	-19.1%
Bryan Commerce & Dev.	84,757	125,000	125,000	1,272,500	1,650,000	1,525,000	1220.0%
Internal Service Funds:							
Employee Benefits	19,627,083	16,546,600	16,546,600	18,976,600	17,022,600	476,000	2.9%
Self-Insurance Fund	3,477,769	3,428,900	3,428,900	3,531,000	3,552,500	123,600	3.6%
Warehouse Fund	365,485	363,500	363,500	403,300	507,000	143,500	39.5%
TOTAL ALL FUNDS	**$ 528,521,923**	**$ 542,970,100**	**$ 542,970,100**	**$ 548,795,419**	**$ 556,360,200**	**$ 13,390,100**	**2.5%**

Revenues include transfers in and right of way payments

EXPENDITURES	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Governmental Funds:							
General	$ 110,637,241	$ 109,174,900	$ 109,174,900	$ 112,091,900	$ 119,287,800	$ 10,112,900	9.3%
Debt Service	18,552,113	17,788,500	17,788,500	16,338,500	19,003,500	1,215,000	6.8%
Hotel/Motel Tax	3,287,423	3,669,000	3,669,000	3,543,800	3,437,300	(231,700)	-6.3%
Street Improvement	7,977,697	7,857,700	7,857,700	8,774,400	7,490,000	(367,700)	-4.7%
Drainage	576,031	2,105,200	2,105,200	909,200	1,166,500	(938,700)	-44.6%
TIRZ #10 (Traditions)	732,422	13,339,100	13,339,100	13,284,931	-	(13,339,100)	-100.0%
TIRZ #19 (Nash Street)	1,424,302	-	-	-	-	-	0.0%
TIRZ #21 (Downtown)	718,972	941,900	941,900	341,900	1,091,700	149,800	15.9%
TIRZ #22 (North and Target)	739,868	506,000	506,000	581,000	436,200	(69,800)	-13.8%
Court Technology	29,451	51,500	51,500	31,000	51,500	-	0.0%
Community Development	1,736,386	1,083,100	1,083,100	1,528,804	1,568,300	485,200	44.8%
Capital Reserve Fund	-	-	-	-	-	-	0.0%
Oil & Gas Fund	-	-	-	-	-	-	0.0%
Travis Bryan Midtown Park Operations Fund	4,117,104	4,904,500	4,904,500	4,889,400	5,477,900	573,400	11.7%
Phillips Event Center Fund	4,219,599	3,430,600	3,430,600	3,794,700	3,994,900	564,300	16.4%
Queen & Palace Theaters Fund	1,330,820	1,398,700	1,398,700	1,406,200	1,466,600	67,900	4.9%
Enterprise Funds:							
BTU - City	228,207,343	242,924,300	242,924,300	236,577,502	257,287,500	14,363,200	5.9%
BTU - Rural	63,438,045	62,422,600	62,422,600	59,901,223	69,582,200	7,159,600	11.5%
Water	14,310,782	23,259,100	23,259,100	28,338,100	17,780,100	(5,479,000)	-23.6%
Wastewater	15,016,027	19,534,300	19,534,300	21,749,900	18,300,600	(1,233,700)	-6.3%
Solid Waste	10,845,231	10,557,000	10,557,000	10,654,600	10,379,600	(177,400)	-1.7%
Coulter Field Airport	1,834,788	1,933,300	1,933,300	2,053,300	2,014,700	81,400	4.2%
Bryan Commerce & Dev.	2,119,871	1,671,800	1,671,800	2,567,800	5,658,200	3,986,400	238.4%
Internal Service Funds:							
Employee Benefits	18,245,667	16,205,200	16,205,200	18,449,000	18,860,900	2,655,700	16.4%
Self-Insurance Fund	3,069,629	3,693,200	3,693,200	3,745,200	4,171,700	478,500	13.0%
Warehouse Fund	433,005	458,900	458,900	473,600	506,100	47,200	10.3%
TOTAL ALL FUNDS	**$ 513,599,818**	**$ 548,910,400**	**$ 548,910,400**	**$ 552,025,960**	**$ 569,013,800**	**$ 20,103,400**	**3.7%**

Expenditures are shown net of administrative reimbursements

City of Bryan, Texas
FY 2027 Change in Fund Balance - All Funds

Fund Name	10/1/2026 Est. Beginning Operating Funds	Revenues	ROW Pmts, Transfers In, & Misc Income	Total Inflows	Expenditures [1]	Change in Operating Funds	9/30/2027 Est. Ending Operating Funds
Governmental Funds:							
General	$ 45,669,355	$ 105,770,700	$ 16,675,200	$ 122,445,900	$ 119,287,800	3,158,100	$ 48,827,455
Debt Service	8,041,334	12,936,700	2,108,000	15,044,700	19,003,500	(3,958,800)	4,082,534
Hotel/Motel Tax	1,206,206	3,055,000	-	3,055,000	3,437,300	(382,300)	823,906
Street Improvement	9,673,214	7,310,000	-	7,310,000	7,490,000	(180,000)	9,493,214
Drainage	2,441,988	1,269,500	-	1,269,500	1,166,500	103,000	2,544,988
TIRZ #21 (Downtown)	936,384	775,000	-	775,000	1,091,700	(316,700)	619,684
TIRZ #22 (Target and North)	99,286	640,000	-	640,000	436,200	203,800	303,086
Court Technology	201,225	35,000	-	35,000	51,500	(16,500)	184,725
Community Development	-	1,568,300	-	1,568,300	1,568,300	-	-
Capital Reserve Fund	1,458,281	50,000	-	50,000	-	50,000	1,508,281
Oil & Gas	2,783,965	362,100	-	362,100	-	362,100	3,146,065
Midtown Park Operations Fund	3,003,601	3,225,000	600,000	3,825,000	5,477,900	(1,652,900)	1,350,701
Phillips Event Center Fund	405,995	3,155,000	516,000	3,671,000	3,994,900	(323,900)	82,095
Queen & Palace Theaters Fund	156,411	605,000	800,000	1,405,000	1,466,600	(61,600)	94,811
Enterprise Funds:							
BTU - City	-	252,942,900	7,083,100	260,026,000	257,287,500	2,738,500	2,738,500
BTU - Rural	40,306,792	66,755,400	-	66,755,400	69,582,200	(2,826,800)	37,479,992
Water	11,778,624	15,622,000	2,054,000	17,676,000	17,780,100	(104,100)	11,674,524
Wastewater	5,717,624	15,416,300	842,000	16,258,300	18,300,600	(2,042,300)	3,675,324
Solid Waste	6,298,162	9,672,900	379,000	10,051,900	10,379,600	(327,700)	5,970,462
Coulter Field Airport	835,002	922,000	482,000	1,404,000	2,014,700	(610,700)	224,302
Bryan Commerce & Dev.	4,968,487	-	1,650,000	1,650,000	5,658,200	(4,008,200)	960,287
Internal Service Funds:							
Employee Benefits	16,332,107	16,307,300	715,300	17,022,600	18,860,900	(1,838,300)	14,493,807
Self-Insurance Fund	5,748,909	3,109,500	443,000	3,552,500	4,171,700	(619,200)	5,129,709
Warehouse Fund	390	134,000	373,000	507,000	506,100	900	1,290
TOTAL ALL FUNDS	$ 168,063,343	$ 521,639,600	$ 34,720,600	$ 556,360,200	$ 569,013,800	$ (12,653,600)	$155,409,743

Notes:

[1] Expenditures are shown net of administrative reimbursements.

City of Bryan, Texas
Revenues by Type - All Funds
Fiscal Year 2027

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	$ 86,790,500	$ 1,906,000	$ 1,145,000	$ 1,968,000	$ 8,109,200	$ 1,961,000	$ 3,891,000	$ 16,675,200	$ 122,445,900
Debt Service	12,500,000	-	-	386,700	-	-	50,000	2,108,000	15,044,700
Hotel/Motel Tax	3,000,000	-	-	-	-	-	55,000	-	3,055,000
Street Improvement Fund	-	-	-	-	6,800,000	-	510,000	-	7,310,000
Drainage Improvement	-	-	-	-	1,200,000	9,500	60,000	-	1,269,500
TIRZ #21-Downtown Bryan	750,000	-	-	-	-	-	25,000	-	775,000
TIRZ #22 - Target and North	625,000	-	-	-	-	-	15,000	-	640,000
Court Technology	-	-	-	-	-	30,000	5,000	-	35,000
Community Development	-	-	-	1,568,300	-	-	-	-	1,568,300
Capital Reserve	-	-	-	-	-	-	50,000	-	50,000
Oil & Gas	172,100	-	-	-	-	-	190,000	-	362,100
Midtown Park Operations Fund	-	-	-	-	3,100,000	-	125,000	600,000	3,825,000
Phillips Event Center Fund	-	-	-	-	3,150,000	-	5,000	516,000	3,671,000
Queen & Palace Theaters Fund	-	-	-	-	600,000	-	5,000	800,000	1,405,000
Enterprise Funds:									
BTU-City	-	-	-	-	252,942,900	-	7,083,100	-	260,026,000
BTU-Rural	-	-	-	-	65,018,500	-	1,736,900	-	66,755,400
Water	-	-	-	-	16,387,000	130,000	1,092,000	67,000	17,676,000
Wastewater	-	-	-	-	14,500,000	112,000	1,322,300	324,000	16,258,300
Solid Waste	-	-	80,000	-	9,510,900	75,000	7,000	379,000	10,051,900
Airport	-	-	-	50,000	922,000	-	32,000	400,000	1,404,000
Bryan Commerce & Dev.	-	-	-	-	-	-	1,650,000	-	1,650,000
Internal Service Funds:									
Employee Benefits	-	-	-	-	-	-	16,513,900	508,700	17,022,600
Self-Insurance Fund	-	-	-	-	-	-	3,552,500	-	3,552,500
Warehouse Fund	-	-	-	-	-	-	137,000	370,000	507,000
Total Revenues	$ 103,837,600	$ 1,906,000	$ 1,225,000	$ 3,973,000	$ 382,240,500	$ 2,317,500	$ 38,112,700	$ 22,747,900	$ 556,360,200
	18.7%	0.3%	0.2%	0.7%	68.7%	0.4%	6.9%	4.1%	100.0%

City of Bryan, Texas
Expenses - by Category - All Funds
Fiscal Year 2027

Expenses :	Salaries & Benefits	Supplies	Maintenance & Services	Miscellaneous	Capital Outlay	Debt Service	Transfers Out	Admin. Reimb.	Total
Governmental Funds:									
General	$ 88,555,800	$ 4,113,100	$ 12,569,100	$ 16,933,200	$ 3,112,200	$ -	$ 2,975,300	$ (8,970,900)	$ 119,287,800
Debt Service	-	-	-	-	-	19,003,500	-	-	19,003,500
Hotel/Motel Tax	92,300	-	-	3,295,000	50,000	-	-	-	3,437,300
Street Improvement Fund	-	-	1,479,000	-	5,400,000	-	513,300	97,700	7,490,000
Drainage Improvement	-	-	41,500	5,000	800,000	-	141,400	178,600	1,166,500
TIRZ #21-Downtown Bryan	-	-	-	750,000	-	-	341,700	-	1,091,700
TIRZ #22 - Target and North	-	-	-	179,200	-	-	257,000	-	436,200
Court Technology	-	13,500	38,000	-	-	-	-	-	51,500
Community Development	548,200	16,500	2,500	1,001,100	-	-	-	-	1,568,300
Capital Reserve	-	-	-	-	-	-	-	-	-
Oil & Gas	-	-	-	-	-	-	-	-	-
Midtown Park Operations Fund	512,500	1,670,900	1,290,400	1,792,100	212,000	-	-	-	5,477,900
Phillips Event Center Fund	-	1,400,000	374,400	2,000,000	220,500	-	-	-	3,994,900
Queen & Palace Theaters Fund	-	200,000	161,600	1,105,000	-	-	-	-	1,466,600
Enterprise Funds:									
BTU-City**	16,529,000	103,611,800	46,921,100	1,604,100	45,695,300	23,015,200	14,568,000	5,343,000	257,287,500
BTU-Rural**	1,171,500	34,534,700	11,931,000	48,000	15,843,100	6,053,900	-	-	69,582,200
Water	3,887,000	560,100	3,108,500	533,600	3,330,000	4,174,000	1,438,400	748,500	17,780,100
Wastewater	4,664,600	779,800	2,549,900	307,000	4,860,000	2,857,200	1,395,300	886,800	18,300,600
Solid Waste	4,661,700	786,700	726,400	245,300	2,140,100	-	1,007,000	812,400	10,379,600
Airport	461,100	395,500	247,300	191,600	100,000	438,400	5,000	175,800	2,014,700
Bryan Commerce & Dev.	-	-	2,658,200	610,500	2,300,000	-	-	89,500	5,658,200
Internal Service Funds:									
Employee Benefits	-	-	17,822,000	-	-	-	817,400	221,500	18,860,900
Self-Insurance Fund	798,600	97,800	2,883,300	-	-	-	120,900	271,100	4,171,700
Warehouse Fund	307,700	25,300	18,300	-	-	-	8,800	146,000	506,100
Total Expenses	$ 122,190,000	$ 148,205,700	$ 104,822,500	$ 30,600,700	$ 84,063,200	$ 55,542,200	$ 23,589,500	$ -	$ 569,013,800
	21.5%	26.0%	18.4%	5.4%	14.8%	9.8%	4.1%	0.0%	100.0%

FY 2027 Budgeted Transfers

From	To	Purpose	Annual Total
BTU	General Fund	Admin Cost	5,343,031
Solid Waste	General Fund	Admin Cost	812,431
Water	General Fund	Admin Cost	748,498
Wastewater	General Fund	Admin Cost	886,786
Coulter Airport	General Fund	Admin Cost	175,781
BCD	General Fund	Admin Cost	89,450
Street Improvement	General Fund	Admin Cost	97,706
Drainage Fee	General Fund	Admin Cost	178,579
Self Insurance	General Fund	Admin Cost	271,111
Employee Benefit Fund	General Fund	Admin Cost	221,515
Warehouse	General Fund	Admin Cost	146,035
		ADMIN COST (TO GF)	**8,970,923**
General Fund	Solid Waste	Call Center	101,843
Water	Solid Waste	Call Center	47,153
Wastewater	Solid Waste	Call Center	5,027
General Fund	Warehouse	Warehouse Operations	173,900
Water	Warehouse	Warehouse Operations	99,900
Wastewater	Warehouse	Warehouse Operations	96,200
Solid Waste	Wastewater	Compliance	30,784
General Fund	Wastewater	Compliance	199,188
General Fund	Water	Public Works Director	68,125
General Fund	Wastewater	Public Works Director	68,125
Solid Waste	Water	Public Works Director	17,031
Solid Waste	Wastewater	Public Works Director	17,031
		ADMIN COST (CALL CTR; SW, WHSE)	**924,307**
Street Improvement	BTU	Bill/Collect	139,281
Drainage Fee	BTU	Bill/Collect	50,000
Water	BTU	Bill/Collect	431,060
Wastewater	BTU	Bill/Collect	429,073
Solid Waste	BTU	Bill/Collect	355,851
General Fund	BTU	Bill/Collect	48,177
		BILL/COLLECT TO BTU	**1,453,441**
Self-Insurance Fund	Employee Benefits Fund	Use of Employee Health Center	100,000
General Fund	Airport	Operating Funds	400,000
General Fund	Midtown Park Operations	Operating Funds	600,000
General Fund	PEC Operations	Operating Funds	650,000
General Fund	Theater Operations	Operating Funds	800,000
		OTHER INTERFUND TRANSFERS	**2,550,000**
BTU	Debt Service Fund	Pension Bonds P&I	810,434
Water	Debt Service Fund	Pension Bonds P&I	95,140
Wastewater	Debt Service Fund	Pension Bonds P&I	114,666
Solid Waste	Debt Service Fund	Pension Bonds P&I	110,753
Airport	Debt Service Fund	Pension Bonds P&I	5,013
Self Insurance	Debt Service Fund	Pension Bonds P&I	20,913
Warehouse	Debt Service Fund	Pension Bonds P&I	8,788
		TRANSFERS FOR PENSIONS	**1,165,707**
Street Improvement	Debt Service Fund	Debt Service	374,039
Drainage	Debt Service Fund	Debt Service	91,389
TIRZ 19 - Nash	Debt Service Fund	Debt Service	-
TIRZ 21 - Downtown	Debt Service Fund	Debt Service	341,652
TIRZ 22 - Target	Debt Service Fund	Debt Service	135,302
		TRANSFERS FOR DEBT SERVICE	**942,382**
BTU	General Fund	Right-of-Way	14,913,000
Water	General Fund	Right-of-Way	760,000
Wastewater	General Fund	Right-of-Way	750,000
Solid Waste	General Fund	Right-of-Way	475,500
		ROW PMTS TO GENERAL FUND	**16,898,500**
Total Budgeted Transfers			***34,070,967***

PROPERTY TAX CALCULATION AND DISTRIBUTION
As of 7/24/2026 Certified Values

ESTIMATED Tax Roll and Levy		FY 2027		FY 2026 for Comparison
Assessed Valuation (100%)	$	13,927,254,279	$	13,224,235,624
Growth in Assessed Valuation		**5.32%**		
Net Taxable Value (Before Freeze)	$	11,645,905,912	$	11,169,385,279
Growth in Net Taxable (Before Freeze)		**4.27%**		
Less: Freeze Taxable /Transfer Adj.		1,633,180,606		1,527,208,869
% Change Freeze Taxable		**6.94%**		
Total Taxable	$	10,012,725,306	$	9,642,176,410
		3.84%		
Rate Per $100 of Assessed Valuation		0.624000		0.624000
Tax	$	62,479,406	$	60,167,181
		3.84%		
Add: Freeze Ceilings		6,730,398		5,950,257
		13.11%		
Total Tax Levy	$	69,209,804	$	66,117,438
% Change Total Tax Levy		**4.68%**		

ESTIMATED Distribution:		Tax Rate	% of Total		FY 2027		FY 2026 for Comparison
General Fund	$	0.505878		$	49,626,570	$	40,604,683
General Fund - Freeze Ceiling	$	0.505878			5,456,347		4,135,765
			79.59%	$	55,082,916	$	44,740,448
					23.12%		
Debt Service	$	0.118122			11,587,754		15,346,617
Debt Service - Freeze Ceiling	$	0.118122			1,274,051		1,563,120
			18.58%	$	12,861,805	$	16,909,737
					-23.94%		
TIRZ 10 - Traditions	$	0.624000	0.00%	$	-	$	3,485,388
Projected Growth					**-100.00%**		
TIRZ 19 - Nash Street	$	0.624000	0.00%	$	-	$	524,856
Projected Growth					**-100.00%**		
TIRZ 21 - Downtown	$	0.624000	1.00%	$	694,192	$	465,451
Projected Growth					**49.14%**		
TIRZ 22 - North and Target	$	0.624000	0.82%	$	570,891	$	516,414
Projected Growth					**10.55%**		
Total Tax Levy				**$**	**69,209,806**	**$**	**66,642,294**

Summary of Authorized/Budgeted Full-Time Equivalent Positions
With Salary and Benefits
Fiscal Year 2027

Department	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed	Variance from FY 26-FY 27	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed	Variance from FY 26-FY 27
General Fund:								
Public Safety:								
Municipal Court	16.0	16.0	16.0	-	$ 1,535,600	$ 1,596,600	1,660,900	$ 64,300
Police Services	195.0	195.0	199.0	4.0	24,463,400	25,226,700	27,162,900	1,936,200
Fire & Emergency Ops Center*	173.0	173.0	174.0	1.0	22,492,800	25,730,400	27,354,200	1,623,800
Bryan Animal Center	11.0	11.0	11.0	-	909,900	937,000	976,400	39,400
Total Public Safety	395.0	395.0	400.0	5.0	49,401,700	53,490,700	57,154,400	3,663,700
Public Works:								
Engineering Services	16.0	16.0	16.0	-	1,899,400	1,968,000	2,003,600	35,600
Streets & Drainage	17.0	17.0	17.0	-	1,346,700	1,397,400	1,450,900	53,500
Traffic Operations	11.0	11.0	11.0	-	983,100	1,030,000	1,066,000	36,000
Total Public Works	44.0	44.0	44.0	-	4,229,200	4,395,400	4,520,500	125,100
Development Services								
Development Services	27.0	27.0	27.0	-	2,364,000	2,457,600	2,610,500	152,900
Code Enforcement	5.0	5.0	5.0	-	424,900	442,700	457,600	14,900
Community Development Admin.	1.0	1.0	1.0	-	249,300	362,700	377,800	15,100
Total Development Services	33.0	33.0	33.0	-	3,038,200	3,263,000	3,445,900	182,900
Community Services:								
Bryan/C.S. Library Serv.	35.0	35.0	35.0	-	2,902,900	3,008,100	3,241,200	233,100
Parks and Recreation	24.3	24.3	24.3	-	3,047,500	3,120,200	3,307,600	187,400
Total Community Services	59.3	59.3	59.3	-	5,950,400	6,128,300	6,548,800	420,500
Support Services:								
Fiscal Services	19.0	21.0	21.0	-	1,999,300	2,106,700	2,334,600	227,900
Information Technology	42.0	42.0	42.0	-	5,158,400	5,355,300	5,571,300	216,000
Human Resources	6.0	6.0	6.0	-	823,300	854,800	888,200	33,400
Facility Services	19.0	19.0	19.0	-	1,674,400	1,734,600	1,800,600	66,000
Fleet Services	11.0	11.0	11.0	-	930,200	969,400	1,008,600	39,200
Total Support Services	97.0	99.0	99.0	-	10,585,600	11,020,800	11,603,300	582,500
General Administration:								
Executive Services	6.0	6.0	9.0	3.0	1,420,200	1,475,500	2,349,800	874,300
Economic Development	5.0	5.0	2.0	(3.0)	888,600	928,900	462,200	(466,700)
City Secretary	6.0	6.0	6.0	-	724,200	749,600	780,100	30,500
City Council Services	-	-	-	-	100	100	100	-
Communications & Marketing	5.0	5.0	5.0	-	658,400	682,600	710,300	27,700
Legal Services	7.0	7.0	7.0	-	922,400	941,700	980,400	38,700
Total General Administration	29.0	29.0	29.0	-	4,613,900	4,778,400	5,282,900	504,500
Total General Fund	**657.3**	**659.3**	**664.3**	**5.0**	**$ 77,819,000**	**$ 83,076,600**	**$ 88,555,800**	**$ 5,479,200**
Other Funds:								
Enterprise Funds:								
BTU Operations	193.0	192.0	196.0	4.0	$ 27,479,100	$ 28,550,900	29,947,900	$ 1,397,000
Water Services	36.05	36.05	36.05	-	3,574,900	3,723,500	3,887,000	163,500
Wastewater Services	43.95	43.95	43.95	-	4,323,300	4,479,600	4,664,600	185,000
Solid Waste Fund	46.0	46.0	46.0	-	3,919,300	4,426,200	4,661,700	235,500
Airport	4.0	4.0	4.0	-	428,200	443,200	461,100	17,900
Special Revenue Funds:								-
Community Development	5.5	5.5	5.5	-	511,700	527,200	548,200	21,000
HOT	0.7	0.7	0.7	-	80,200	88,900	92,300	3,400
Midtown Park Operations	3.0	3.0	5.0	2.0	764,100	379,300	512,500	133,200
Internal Service Fund:								-
Self Insurance Fund	6.0	6.0	7.00	1.0	669,900	695,800	798,600	102,800
Warehouse	3.0	3.0	3.0	-	284,200	295,700	307,700	12,000
Total Other Funds	**341.2**	**340.2**	**347.2**	**7.0**	**$ 42,034,900**	**$ 43,610,300**	**$ 45,881,600**	**$ 2,271,300**
Total All Funds	**998.5**	**999.5**	**1,011.5**	**12.0**	**$ 119,853,900**	**$ 126,686,900**	**$ 134,437,400**	**$ 7,750,500**

**The Fire Deparment Authorized Position Account Includes six (6) positions that are funded through the SAFER Grant*

CITY OF BRYAN

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FY 2027 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 2027 Revenues

The FY 2027 Proposed Budget includes combined revenues, transfers in and right-of way-payments of $122,445,900. Revenues totaling $105,892,400 from taxes, licenses and permits, grants, charges for services, and other income, account for the majority of the inflows for the General Fund. Sales taxes and property taxes account for 70.9% total General Fund inflows. Right-of-way payments are projected to be $16,553,500 which is a decrease of $317,700, from the FY 2026 adopted budget. Transfers-in are budgeted at $121,700 and reflect the last reimbursement payment from the TIRZ #22 fund for debt service obligations. 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 2027 Expenditures

General Fund proposed operating expenditures, net of administrative reimbursements, for FY 2027 are $119,287,000 which is an increase of $10,112,900, or 9.3%, over the FY 2026 adopted budget of $109,174,900. Administrative reimbursements of $8,970,900 represent services provided by the General Fund central service departments to other funds that reimbursed to the General Fund but are treated as a negative expenditure. 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 2027 Ending Funds Available for Operations of $44,234,161, exceeds the 60-day minimum fund balance policy amount of $19,608,953, and is above the 100-day reserve target amount of $32,681,589.

CITY OF BRYAN, TEXAS
General Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
City Sales Tax	$ 31,961,976	$ 31,500,000	$ 31,500,000	$ 32,500,000	$ 31,815,000	$ 315,000	1.0%
Property Tax	40,169,856	44,145,600	44,145,600	45,008,300	54,975,500	10,829,900	24.5%
Franchise Fees	2,019,463	2,006,000	2,006,000	1,925,700	1,906,000	(100,000)	-5.0%
Licenses & Permits	1,223,549	997,000	997,000	1,134,100	1,145,000	148,000	14.8%
Grants	1,780,310	1,823,400	1,823,400	1,826,600	1,968,000	144,600	7.9%
Charges for Services	7,182,024	6,956,800	6,956,800	7,967,000	8,109,200	1,152,400	16.6%
Fines	1,876,895	1,754,000	1,754,000	1,941,500	1,961,000	207,000	11.8%
Miscellaneous & Shared Taxes	5,024,168	2,600,300	2,600,300	3,963,100	3,891,000	1,290,700	49.6%
Subtotal Revenues	91,238,241	91,783,100	91,783,100	96,266,300	105,770,700	13,987,600	15.2%
ROW Pmts	17,028,618	16,871,200	16,871,200	16,929,800	16,553,500	(317,700)	-1.9%
Transfers In	1,353,679	8,826,400	8,826,400	8,826,400	121,700	(8,704,700)	100.0%
Total Revenues, Transfers & ROW	109,620,538	117,480,700	117,480,700	122,022,500	122,445,900	4,965,200	4.2%
Operating Expenditures							
Public Safety	$ 61,019,501	$ 60,452,700	$ 60,452,700	$ 60,221,700	$ 64,638,600	$ 4,185,900	6.9%
Public Works	7,742,593	7,120,500	7,120,500	7,456,700	7,222,500	102,000	1.4%
Development Services	3,727,304	4,134,600	4,134,600	4,196,600	4,676,200	541,600	13.1%
Community Services	9,418,121	10,058,300	10,058,300	10,049,600	11,387,400	1,329,100	13.2%
Support Services	16,328,623	16,907,100	16,907,100	17,874,900	20,475,800	3,568,700	21.1%
General Administration	6,547,594	6,883,200	6,883,200	6,836,600	7,305,600	422,400	6.1%
Non-departmental	13,265,632	12,250,100	12,250,100	14,087,400	12,552,600	302,500	2.5%
CIP - Reimbursement Resolutions	-	-	-	-	-	-	0.0%
Administrative Reimbursements	(7,412,126)	(8,631,600)	(8,631,600)	(8,631,600)	(8,970,900)	(339,300)	3.9%
Total Expenditures:	110,637,241	109,174,900	109,174,900	112,091,900	119,287,800	10,112,900	9.3%
Net Increase/(Decrease)	(1,016,703)	8,305,800	8,305,800	9,930,600	3,158,100		
Beginning Fund Balance	38,798,492	41,682,992	35,738,755	35,738,755	45,669,355		
Timing of Cash Flows	(1,514,157)	-	-	-	-		
Ending Fund Balance	35,738,755	49,988,792	44,044,555	45,669,355	48,827,455		
Reductions for Encumbrances and Other							
Encumbrances and Assignments	(6,093,294)	(9,328,329)	(6,093,294)	(6,093,294)	(4,593,294)		
Ending Funds Available for Operations	$ 29,645,461	$ 40,660,463	$ 37,951,261	$ 39,576,061	$ 44,234,161		
# of Days of Reserve	98	136	127	129	135		
Fund Balance Reserve Requirement:							
(60 days operating expenses)	$ 18,186,944	$ 17,946,559	$ 17,946,559	$ 18,426,066	$ 19,608,953		
# of Days Required	60	60	60	60	60		
Fund Balance Reserve Target:							
(100 days operating expenses)	$ 30,311,573	$ 29,910,932	$ 29,910,932	$ 30,710,110	$ 32,681,589		
# of Days Targeted	100	100	100	100	100		

CITY OF BRYAN, TEXAS
General Fund Revenue Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Taxes							
City Sales Tax	$ 31,961,976	$ 31,500,000	$ 31,500,000	$ 31,815,000	$ 31,815,000	$ 315,000	1.0%
Property Tax	40,169,856	44,145,600	44,145,600	45,008,300	54,975,500	10,829,900	24.5%
Franchise Fees	2,019,463	2,006,000	2,006,000	1,925,700	1,906,000	(100,000)	-5.0%
Total Taxes	74,151,295	77,651,600	77,651,600	78,749,000	88,696,500	11,044,900	14.2%
Licenses & Permits							
Business	52,768	12,800	12,800	14,000	15,300	2,500	19.5%
Building Permits/Inspections	1,170,781	984,200	984,200	1,120,100	1,129,700	145,500	14.8%
Total Licenses & Permits	1,223,549	997,000	997,000	1,134,100	1,145,000	148,000	14.8%
Grants							
Federal	-	-	-	-	-	-	0.0%
State	22,035	8,200	8,200	33,000	39,000	30,800	375.6%
Local Government	1,660,584	1,692,800	1,692,800	1,693,600	1,805,600	112,800	6.7%
Private	97,691	122,400	122,400	100,000	123,400	1,000	0.8%
Total Grants	1,780,310	1,823,400	1,823,400	1,826,600	1,968,000	144,600	7.9%
Charges for Services							
General Government	203,957	138,600	138,600	182,200	178,500	39,900	28.8%
Public Safety	1,749,780	1,653,900	1,653,900	1,871,400	1,906,100	252,200	15.2%
Animal Center	69,353	91,700	91,700	67,200	79,700	(12,000)	-13.1%
Mowing & Demo	116,245	92,900	92,900	150,000	127,000	34,100	36.7%
Ambulance & Vital Stats.	3,867,699	4,297,100	4,297,100	4,463,800	4,665,700	368,600	8.6%
Recreation	1,144,420	638,100	638,100	1,205,400	1,118,000	479,900	75.2%
Library	30,570	44,500	44,500	27,000	34,200	(10,300)	-23.1%
Total Charges for Services	7,182,024	6,956,800	6,956,800	7,967,000	8,109,200	1,152,400	16.6%
Other Income							
Fines	1,876,895	1,754,000	1,754,000	1,941,500	1,961,000	207,000	11.8%
Miscellaneous and Shared Tax	5,024,168	2,600,300	2,600,300	3,963,100	3,891,000	1,290,700	49.6%
Total Other Income	6,901,063	4,354,300	4,354,300	5,904,600	5,852,000	1,497,700	34.4%
Total Revenues	91,238,241	91,783,100	91,783,100	95,581,300	105,770,700	13,987,600	15.2%
Transfers In	1,353,679	8,826,400	8,826,400	8,826,400	121,700	(8,704,700)	100.0%
Right of Way (ROW) Payments							
BTU	15,020,414	14,913,000	14,913,000	14,950,300	14,568,000	(345,000)	-2.3%
Water	746,201	738,700	738,700	760,000	760,000	21,300	2.9%
Wastewater	771,482	745,200	745,200	745,200	750,000	4,800	0.6%
Solid Waste	490,521	474,300	474,300	474,300	475,500	1,200	0.3%
Total ROW Payments	17,028,618	16,871,200	16,871,200	16,929,800	16,553,500	(317,700)	-1.9%
Total Revenues, Transfers & ROW	**$ 109,620,538**	**$ 117,480,700**	**$ 117,480,700**	**$ 121,337,500**	**$ 122,445,900**	**$ 4,965,200**	**4.1%**

CITY OF BRYAN, TEXAS
General Fund Expense Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Public Safety							
Municipal Court	$ 1,722,487	$ 2,075,900	$ 2,075,900	$ 1,979,600	$ 1,966,400	$ (109,500)	-5.3%
Police Services	27,160,017	28,304,800	28,304,800	27,819,600	30,854,900	2,550,100	9.0%
Fire & Emergency Ops Center	30,996,360	28,873,300	28,873,300	29,231,900	30,578,200	1,704,900	5.9%
Bryan Animal Center	1,140,637	1,198,700	1,198,700	1,190,600	1,239,100	40,400	3.4%
Total Public Safety	61,019,501	60,452,700	60,452,700	60,221,700	64,638,600	4,185,900	6.9%
Public Works							
Engineering Services	2,422,679	2,293,100	2,293,100	1,953,500	2,330,500	37,400	1.6%
Streets & Drainage	3,008,744	2,565,300	2,565,300	3,282,700	2,519,900	(45,400)	-1.8%
Traffic Operations	2,311,170	2,262,100	2,262,100	2,220,500	2,372,100	110,000	4.9%
Total Public Works	7,742,593	7,120,500	7,120,500	7,456,700	7,222,500	102,000	1.4%
Development Services							
Development Services	2,853,080	3,164,800	3,164,800	3,298,200	3,593,200	428,400	13.5%
Code Enforcement	524,556	548,200	548,200	544,800	566,100	17,900	3.3%
Community Development Admin	349,668	421,600	421,600	353,600	516,900	95,300	22.6%
Total Development Services	3,727,304	4,134,600	4,134,600	4,196,600	4,676,200	541,600	13.1%
Community Services							
Bryan/College Station Library Services	3,452,452	3,552,000	3,552,000	3,482,600	3,787,900	235,900	6.6%
Parks & Recreation	5,965,669	6,506,300	6,506,300	6,567,000	7,599,500	1,093,200	16.8%
Total Community Services	9,418,121	10,058,300	10,058,300	10,049,600	11,387,400	1,329,100	13.2%
Support Services							
Fiscal Services	2,364,569	2,579,700	2,579,700	2,450,700	2,808,900	229,200	8.9%
Information Technology	8,521,607	9,258,700	9,258,700	9,262,100	9,939,600	680,900	7.4%
Human Resources	1,049,443	1,105,600	1,105,600	1,068,300	1,140,100	34,500	3.1%
Facility Services	3,426,573	2,905,400	2,905,400	4,045,400	5,489,500	2,584,100	88.9%
Fleet Services	966,432	1,057,700	1,057,700	1,048,400	1,097,700	40,000	3.8%
Total Support Services	16,328,623	16,907,100	16,907,100	17,874,900	20,475,800	3,568,700	21.1%
General Administration							
Executive Services	2,181,936	1,916,700	1,916,700	2,577,500	2,810,200	893,500	46.6%
Economic Development	1,241,245	1,543,900	1,543,900	1,500,300	912,400	(631,500)	-40.9%
Internal Audit	157,963	200,200	200,200	200,200	250,300	50,100	25.0%
City Secretary	684,490	934,500	934,500	583,600	965,900	31,400	3.4%
City Council Services	394,628	370,900	370,900	387,900	387,000	16,100	4.3%
Communications & Marketing	992,362	899,400	899,400	614,500	902,800	3,400	0.4%
Legal Services	894,970	1,017,600	1,017,600	972,600	1,077,000	59,400	5.8%
Total General Administration	6,547,594	6,883,200	6,883,200	6,836,600	7,305,600	422,400	6.1%
Non-departmental	13,265,632	12,250,100	12,250,100	14,087,400	12,552,600	302,500	2.5%
CIP - Reimbursement Resolutions	-	-	-	-	-	-	0.0%
Total Non-departmental	13,265,632	12,250,100	12,250,100	14,087,400	12,552,600	302,500	2.5%
Administrative Reimbursements	(7,412,126)	(8,631,600)	(8,631,600)	(8,631,600)	(8,970,900)	(339,300)	3.9%
Total Expenditures	**$ 110,637,241**	**$ 109,174,900**	**$ 109,174,900**	**$ 112,091,900**	**$ 119,287,800**	**$ 10,112,900**	9.3%

CITY OF BRYAN

The Good Life, Texas Style.™

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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 2026 Accomplishments

- Processed over 10,000 new cases that were filed with the court from multiple agencies
- Processed over 5,000 warrants to ensure that judgments from the court are enforced
- Participated in the Youth Advisory Committee
- Teen Court sessions were held to mitigate juvenile recidivism
- Eight (8) 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”)

Fiscal Year 2027 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 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/FY 26
Salaries and Benefits	$ 1,563,459	$ 1,596,600	$ 1,596,600	$ 1,599,500	$ 1,660,900	$ 64,300	4.0%
Supplies	15,233	40,800	40,800	23,300	40,800	-	0.0%
Maintenance & Services	100,383	182,400	182,400	130,400	183,200	800	0.4%
Miscellaneous/Admin Reimb.	43,412	81,500	81,500	51,800	81,500	-	0.0%
Capital Outlay	-	174,600	174,600	174,600	-	(174,600)	100.0%
Total Expenses	**$ 1,722,487**	**$ 2,075,900**	**$ 2,075,900**	**$ 1,979,600**	**$ 1,966,400**	**$ (109,500)**	**-5.3%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 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 2026 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 NIBRIS 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 2027 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 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/FY 26
Salaries and Benefits	$ 24,129,338	$ 25,226,700	$ 25,226,700	$ 25,003,400	$ 27,162,900	$ 1,936,200	7.7%
Supplies	723,747	772,000	772,000	736,100	762,500	(9,500)	-1.2%
Maintenance & Services	891,211	937,900	937,900	669,900	1,052,400	114,500	12.2%
Miscellaneous/Admin Reimb	1,257,458	1,019,000	1,019,000	1,061,000	1,058,500	39,500	3.9%
Capital Outlay	158,263	349,200	349,200	349,200	818,600	469,400	134.4%
Total Expenses	**$ 27,160,017**	**$ 28,304,800**	**$ 28,304,800**	**$ 27,819,600**	**$ 30,854,900**	**$ 2,550,100**	**9.0%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 Adopted
Full-Time Employee Count	**194**	**195**	**195**	**195**	**199**	**4**

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

- Future Growth: The Bryan Fire Department employs a proactive approach to meet the needs of a growing community.
- Recruitment, Retention, and Personnel: Recognizing that our personnel is our most important component, the Bryan Fire Department recruits and retains highly qualified and diverse personnel while maintaining nationally recommended staffing.
- Facilities: The Bryan Fire Department has state of the art facilities to meet the growing needs of our personnel and the community we serve.
- Training: The Bryan Fire Department is an organization of the most highly trained professionals that other fire departments emulate.
- Apparatus: The Bryan Fire Department has the highest quality apparatus to provide for the safety of our personnel and the community we serve.
- Equipment and Technology: The Bryan Fire Department has the best equipment and technology to provide for the safety of our personnel and the community we serve.
- Public Information, Public Education, and Outreach Programs: The Bryan Fire Department has a well-established outreach program that informs and educates the community.

Fiscal Year 2026 Accomplishments

- Operations & Performance: 14,506 calls (24,721-unit responses); Ambulance Level 0 reduced (16:00→7:39); mutual aid avg. 2.33/month; busiest ambulance: UHU 21.29%.
- Fire Marshal's Office: Full staffing (incl. 1 Fire Marshal graduate); 100% plan reviews within the 96-hr. timeline; Citizenserve implementation; improved service with cradle-to-grave model.
- Funding & Grants: $642,841 AFG (Paramedic School); $716,823 SAFER (Year 3, 3 firefighters).
- Training & Professional Development: 26,317 hrs (2025); 5,559 hrs YTD (2026); Power Ready software implementation for Field Training Officer program.
- Clinical & Recognition: CAAS reaccreditation; 16 Life Saving Awards.
- EMS System Improvements: Revenue increased ($3.2M→$3.6M); expanded Zoll monitors, vents, AutoPulse units.
- Regional Preparedness (CEOC): 8 trainings; 7 outreach/exercises; maintained SHSP eligibility; winter ops support; 5/10 plans updated; Policy Board convened (Feb 25, 2026).
- Facilities & Fleet: Station Fire Station 4 remediation, ADA upgrades, HVAC replacement; added 2 ambulances, 2 fire engines; reserves increased (3→5 fire engines).
- Technology & Systems: Implemented Samsara, Operative IQ, PowerDMS; expanded use of Telestaff/Tableau; launched public dashboard; realigned budget to command structure.

Fiscal Year 2027 Goals and Objectives

- Achieve full staffing levels to reduce overtime and enhance customer service across all divisions.
- Integrate findings from a third-party assessment and CPSE accreditation data to develop a five-year strategic plan that aligns with the City of Bryan's Comprehensive Plan.
- Enhance strategic communications by expanding external outreach through diverse media platforms and strengthening internal communication
- Strengthen fire inspection and plan review processes to improve code compliance, enhance life safety, and ensure consistent, timely, and high-quality service delivery, while improving coordination and communication to better support Bryan's business development efforts and customer needs

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/FY 26
Salaries and Benefits	$ 25,048,472	$ 25,730,400	$ 25,730,400	$ 25,535,900	$ 27,354,200	$ 1,623,800	6.3%
Supplies	1,636,025	1,034,200	1,034,200	1,362,400	1,162,000	127,800	12.4%
Maintenance & Services	1,421,553	1,465,700	1,465,700	1,501,100	1,374,000	(91,700)	-6.3%
Miscellaneous/Admin Reimb.	285,228	361,000	361,000	455,500	371,000	10,000	2.8%
Capital Outlay	2,605,082	282,000	282,000	377,000	317,000	35,000	12.4%
Total Expenses	**$ 30,996,360**	**$ 28,873,300**	**$ 28,873,300**	**$ 29,231,900**	**$ 30,578,200**	**$ 1,704,900**	**5.9%**

Financial Summary - Fire Department and EOC

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/FY 26
Fire Department	$ 30,628,533	$ 28,516,500	$ 28,516,500	$ 28,875,100	$ 30,229,100	$ 1,712,600	6.0%
Emergency Operations Center	367,827	356,800	356,800	356,800	349,100	(7,700)	-2.2%
Total Expenses	**$ 30,996,360**	**$ 28,873,300**	**$ 28,873,300**	**$ 29,231,900**	**$ 30,578,200**	**$ 1,704,900**	**5.9%**

Budgeted Personnel

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted
Full-Time Employee Count	**158**	**173**	**173**	**173**	**174**	**1**

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 2026 Accomplishments

- Maintained an adoption rate of 36%, Live Release Rate of 70%, and a euthanasia rate of 23%
- Hosted several pet vaccination and microchip events, successfully vaccinating over 400 pets and administering 300 microchips
- Maintained a "returned to owner" in-field rate of 73% (or 203)
- Increased the number of foster homes and rescue groups by 1%
- Successfully established and maintained good working relationships with numerous local and state animal groups
- Animal Control successfully maintained an average response time of 23 minutes after notification from dispatch, and an average of 14 minutes to conclude each call from arrival to departure of scene
- Received satisfactory reviews from the State Veterinarian for annual inspection
- Maintained partnerships with Texas A&M College of Veterinary Medicine and Blinn Veterinary Technology Program, assisting in spay/neuter and additional veterinary care for animals
- Maintained partnership with Aggieland Humane Society to ensure 100% of BAC pets are sterilized for adoption
- Provided 300 no-cost sterilization vouchers to the public, expanding access to essential spay and neutered services for Bryan pets

Fiscal Year 2027 Goals and Objectives

- Maintain euthanasia rate under 30%
- Maintain an adoption rate of 40% or better
- Increase the number of events that provide crucial services, such as microchips and rabies vaccinations, to the citizens of Bryan
- Continue to refine the policies and procedures for Animal Services to increase efficiency and effectiveness, and eliminate redundancies
- Respond to calls for animal assistance within 30 minutes

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/FY 26
Salaries and Benefits	$ 920,772	$ 937,000	$ 937,000	$ 956,200	$ 976,400	$ 39,400	4.2%
Supplies	76,078	81,700	81,700	81,200	81,700	-	0.0%
Maintenance & Services	55,493	60,200	60,200	64,900	61,200	1,000	1.7%
Miscellaneous/Admin Reimb.	88,295	119,800	119,800	88,300	119,800	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	**$ 1,140,637**	**$ 1,198,700**	**$ 1,198,700**	**$ 1,190,600**	**$ 1,239,100**	**$ 40,400**	**3.4%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 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 compliance/updates

Fiscal Year 2026 Accomplishments

- Completed construction: Old Hearne Road Extension, La Brisa Culvert Replacement, Eastside Sewer Expansion, Oakmont Lift Station, Coulter Airfield Parking Lot Expansion, South College Avenue Phase 1, SH30/Hardy Weedon Traffic Signal, Midtown Park Phase 3C – Boardwalk, Midtown Park Phase 3C – Spillway, Meadowbrook Drainage Improvements
- Continue implementation of Capital Improvement Program (program, design, construction) FY 2024-FY 2028
- Developed, presented and adopted City's 5-year Capital Improvement Program (FY 2026-FY 2030) to City Council
- Completed in-house project designs including Meadowbrook Drainage Improvements and Coulter Airfield Parking Lot Expansion
- 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 South College Avenue
- Securing contracts for the Congressional Appropriation funding for Waco, Old Reliance, and Leonard Road
- Achieved a Class 6 ranking in the FEMA Community Rating System
- Implemented a new CIP software called Projectmates to track capital projects from time of conception to end of warranty

Fiscal Year 2027 Goals and Objectives

- Maintain new Class 6 ranking in the Community Rating System and look for ways to improve ranking
- Begin implementation of City's 5-year Capital Improvement Program (FY 2026-FY 2030)
- Seek new Federal grant opportunities for future projects

Financial Summary

	FY2025 Actuals	FY2026 Adopted	FY2026 Amended	FY2026 Projected	FY2027 Proposed	$Chng/FY26 Adopted	%Chng/FY 26 Adopted
Salaries and Benefits	$ 1,613,386	$ 1,968,000	$ 1,968,000	$ 1,450,800	$ 2,003,600	$ 35,600	1.8%
Supplies	30,499	138,000	138,000	211,400	131,500	(6,500)	-4.7%
Maintenance & Services	120,568	63,100	63,100	128,900	70,600	7,500	11.9%
Miscellaneous/Admin Reimb.	22,460	124,000	124,000	162,400	124,800	800	0.6%
Capital Outlay	635,766	-	-	-	-	-	0.0%
Total Expenses	**$ 2,422,679**	**$ 2,293,100**	**$ 2,293,100**	**$ 1,953,500**	**$ 2,330,500**	**$ 37,400**	**1.6%**

Budgeted Personnel

	FY2025 Adopted	FY2026 Adopted	FY2026 Amended	FY2026 Projected	FY2027 Proposed	Chng/FY 26 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 2026 Accomplishments

Street Maintenance
- Repaired multiple base failures along 22nd Street prior to contractor asphalt overlay
- Completed parking lot repairs at Travis Field
- Constructed two (2) stage pads at Legends Event Center
- Managed concrete and asphalt street maintenance contracts
- Responded to and repaired approximately 100 potholes
- Repaired asphalt for approximately 175 water/wastewater utility cuts
- Responded to over 100 asphalt repairs throughout the city
- Maintained roadways during inclement weather events

Drainage Maintenance
- Installed 14-inch pipe along temporary parking lot at Legend Event Center to improve drainage during rain events
- Constructed a concrete flume behind Embers Loop for erosion control along the Thornberry Park trail
- Stabilized erosion along Turkey Creek banks and the Bonham Park spillway
- Installed gabion baskets along the creek bed off Charleston Street
- Installed a 30-inch culvert in advance of street maintenance repairs at BRAC Park
- Repaired drainage issue across multiple open ditch locations
- Removed trees and debris from creeks
- Removed silt from creek and tributary channels citywide using a long-reach trackhoe

Concrete Maintenance
- Constructed a new drive way and installed culvert at the Bryan City Cemetery off N. Washington
- Removed islands at the 15th Street and Tabor railroad crossing and installed new curbing
- Made serval repairs to inlet boxes, curb, and gutter throughout the city

Right of Way Maintenance
- Managed ROW mowing contract maintaining over 90 miles of the City's major thoroughfares and ROW
- Manage ROW maintenance by using inmate work program
- Corrected site distance issues at various locations
- Removed and installed new handrails along Silkwood
- Powder-coated exiting railings in the Copperfield subdivision

Fiscal Year 2027 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 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/FY 26
Salaries and Benefits	$ 1,222,583	$ 1,397,400	$ 1,397,400	$ 1,255,000	$ 1,450,900	$ 53,500	3.8%
Supplies	88,119	105,500	105,500	99,400	105,500	-	0.0%
Maintenance & Services	398,559	510,800	510,800	582,400	507,000	(3,800)	-0.7%
Miscellaneous/Admin Reimb.	398,142	456,500	456,500	450,800	456,500	-	0.0%
Capital Outlay	901,342	95,100	95,100	895,100	-	(95,100)	100.0%
Total Expenses	**$ 3,008,744**	**$ 2,565,300**	**$ 2,565,300**	**$ 3,282,700**	**$ 2,519,900**	**$ (45,400)**	**-1.8%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 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 2026 Accomplishments

- Reconstructed signal at Villa Maria / Briarcrest
- Collected various traffic counts in support of traffic studies or signal retiming including Texas Avenue intersections related to medians.
- Completed traffic signal warrant studies and speed limit studies for multiple intersections.
- Pilot project to retime signal corridors – first location is Villa Maria where signal timings are manipulated in the field based on observations and previously collected signal analytics. If successful, will drastically lower cost of updating signal timings.
- Got signal communication to 100% from below 50% (poor radios) by installing cellular and improved radios and some fiber.
- Developed in house (rather than purchase software) software programming to pull Signal Analytics and utilizing those Signal Performance Measures with traffic signal timing consultants.
- Installed Advanced Detection at a number of intersections at no cost to the city by allowing vendors to demo their product.
- 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.
- Added multiple new signals (Coulter/WJB and SH21/FM2818) to maintain.
- Negotiated numerous access management solutions with TxDOT and developers and participated in TXDOT's weekly meeting on access permits within the Bryan District.
- 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. Had to reinstall 2 of them that was knocked down this year.
- Assisted IT department in reconnection of disrupted fiber connections

Fiscal Year 2027 Goals and Objectives

- Continue installation of additional Pan/Tilt Zoom cameras and advanced (AI) video detection cameras.
- Develop updated signal timing plans for various corridors (in-house and by consultant).
- Renovate the Traffic Management Center and host a demonstration of capabilities.
- Develop system 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.
- Continue to populate a new GIS layer for speed zones and traffic counts.
- Create capital maintenance/replacement plan for signs, markings, and signals
- SPAT (Signal Phasing and Timing) information broadcast thru Miovision Network Core to the next generation of vehicles that can consume the data to adapt to traffic.

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/FY 26
Salaries and Benefits	$ 931,871	$ 1,030,000	$ 1,030,000	$ 1,002,700	$ 1,066,000	$ 36,000	3.5%
Supplies	35,959	43,200	43,200	40,100	43,000	(200)	-0.5%
Maintenance & Services	1,092,781	1,180,300	1,180,300	1,173,000	1,185,900	5,600	0.5%
Miscellaneous/Admin Reimb.	3,765	8,600	8,600	4,700	8,600	-	0.0%
Capital Outlay	246,795	-	-	-	68,600	68,600	-100.0%
Total Expenses	**$ 2,311,170**	**$ 2,262,100**	**$ 2,262,100**	**$ 2,220,500**	**$ 2,372,100**	**$ 110,000**	**4.9%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 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 goals and objectives through implementation of recommended actions, public education, and supportive collaboration with other city departments.
- Facilitate growth through high-standard, streamlined development, permitting and inspection processes.
- 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 2026 Accomplishments

- Completed the successful designation of 104 properties in Downtown Bryan as a National Historic Register District.
- Recipient of the 2025 Certificate of Achievement for Planning Excellence by the Texas Chapter of the American Planning Association for the tenth year in a row.
- Began managing the consultant contract for the development of a new Comprehensive Plan, reassessing existing conditions, evaluating community priorities, and providing current implementation strategies to support high-quality, sustainable growth.
- Coordinated and finalized the relocation of Development and Engineering Services as well as Community Development and Destination Bryan to the former BTU Administration Building, now designated as the city's Development Center.
- 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.
- Supported the Historic Landmark Commission in planning and successfully executing a new annual event intended to promote historic preservation ("Holiday Porch Stroll").
- Administered city grant programs available to eligible commercial property and business owners: the Corridor Beautification Program (CBP), Life Safety Grant (LSG), and Downtown Improvement Program (DIP).
- Initiated or completed development ordinance reviews, updates, and revisions, including changes to development processes and requirements that stem from laws passed by the 89th Texas Legislature.
- Administered a high-volume building permitting and inspections program, issuing 7,000+ permits and completing 20,000+ inspections to ensure safe and code-compliant development.
- Managed the city's substandard structures abatement program, scheduling 50+ cases for Building and Standards Commission consideration and overseeing city contractor removal of 10+ substandard structures.
- Administered the city's Manufactured Home Land Lease Communities and Credit Access Business registration and licensing processes.
- Operated building permit call center that answers, on average, 180+ phone calls each business day for permit and general property development questions and inspection requests.
- Coordinated the technical review of hundreds of development proposals through the multi-departmental Site Development Review ("SDRC") and provided staff support for 100+ of (pre-)development meetings with customers.
- Prepared detailed background information and presented 50+ development-related items to the City Council for direction and/or final action.
- Processed and inspected 250+ redevelopment (change of owner, use, or tenant) applications.
- Provided customer training for the department's popular online permitting and development application platform.
- Provided staff support for planning and executing the 2025 Texas Chapter conference of the American Planning Association.
- Preserved institutional knowledge and technical excellence through a workforce averaging 8.3 years of city service, with 19 staff members maintaining 52 professional certifications and licenses

Fiscal Year 2027 Goals and Objectives

- Deliver a new Comprehensive Plan for adoption by the City Council.
- Support the City Council as well as Planning and Zoning and Historic Landmark Commissions' plans of work, through research, professional advice, and administrative processing.
- Continue to support the City's master planning efforts and implementation strategies.
- Complete optimization of the department's records organization and retention practices.

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/FY 26
Salaries and Benefits	$ 2,422,782	$ 2,457,600	$ 2,457,600	$ 2,455,300	$ 2,610,500	$ 152,900	6.2%
Supplies	52,215	115,000	115,000	45,700	118,500	3,500	3.0%
Maintenance & Services	125,584	319,200	319,200	327,200	588,200	269,000	84.3%
Miscellaneous/Admin Reimb.	252,499	273,000	273,000	470,000	276,000	3,000	1.1%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	**$ 2,853,080**	**$ 3,164,800**	**$ 3,164,800**	**$ 3,298,200**	**$ 3,593,200**	**$ 428,400**	**13.5%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 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 – 80% of total cases worked
- Launch parking enforcement effort for Downtown Bryan

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 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/FY 26
Salaries and Benefits	$ 420,693	$ 442,700	$ 442,700	$ 440,900	$ 457,600	$ 14,900	3.4%
Supplies	18,750	20,700	20,700	16,000	17,800	(2,900)	-14.0%
Maintenance & Services	20,402	15,700	15,700	20,600	19,200	3,500	22.3%
Miscellaneous/Admin Reimb.	64,712	69,100	69,100	67,300	71,500	2,400	3.5%
Capital Outlay		-	-	-	-	-	0.0%
Total Expenses	**$ 524,556**	**$ 548,200**	**$ 548,200**	**$ 544,800**	**$ 566,100**	**$ 17,900**	**3.3%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 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 2026 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 Neighborly.
- 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.
- 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.
- Collaborated with Texas A&M University by employing Work Study students.
- Participated in multiple housing related initiatives.
- Assisted 3 households in achieving homeownership through the Down Payment Assistance Program.
- Completed 2 full home reconstruction projects. One utilizing HUD HOME grant funds, and one through Rebuilding Together BCS.
- Completed more than 50 minor repair projects to stabilize Bryan's existing single-family housing stock.
- Completed 2 voluntary demolitions of dilapidated homes
- Developed the new Micro Enterprise Grant to facilitate the growth of local small businesses.
- 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 2024 Consolidated Annual Performance and Evaluation Report.
- Completed and received approval of the 2026 Annual Action Plan required by the Department of Housing and Urban Development

Fiscal Year 2027 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.
- Collaborate with Texas A&M University by employing Work Study students.
- Complete at least 45 minor repair projects.
- Complete at least 2 full home reconstruction projects.
- Provide at least 4 individuals with Down Payment Assistance.
- Assist at least 4 public service agencies with providing direct services to low-to-moderate income households or individuals.
- Assist at least 3 small businesses through the Micro Enterprise Grant.

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/FY 26
Salaries and Benefits	$ 318,379	$ 362,700	$ 362,700	$ 306,400	$ 377,800	$ 15,100	4.2%
Supplies	8,705	21,000	21,000	18,300	21,800	800	3.8%
Maintenance & Services	21,219	37,900	37,900	23,600	36,300	(1,600)	-4.2%
Miscellaneous/Admin Reimb.	1,365	-	-	5,300	30,000	30,000	0.0%
Capital Outlay	-	-	-	-	51,000	51,000	0.0%
Total Expenses	**$ 349,668**	**$ 421,600**	**$ 421,600**	**$ 353,600**	**$ 516,900**	**$ 95,300**	**22.6%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 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 and access to cutting edge technology
- Provide access to online databases to keep up with the advancement of knowledge

Economic Development

- Provide online resources for job seekers, professionals, students, Spanish speakers and everyone in between
- Provide tools for education, safeguard the history of our community and ensure future generations are equipped to take challenges of tomorrow and learn throughout their lives

Quality of Life

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

Fiscal Year 2026 Accomplishments

- Strategic Planning – Initiated conversations with stakeholders, launched a comprehensive community-wide survey receiving over 1,700 responses, and scheduled town hall meetings.
- Collection & Access: Expanded physical and digital collection to meet evolving community needs through increase access to eBooks, audiobooks and online resources.
- Received grants totaling $171,785, including $94,485 from the Friends of the Library for programs, services, and the 1000 Books Before Kindergarten initiative; $63,000 from the Edge/Doak Foundation for database subscriptions and literacy initiatives; $4,300 from Texas Reads/TCA for programs; and $10,000 from the Andrew Carnegie Foundation in celebration of the nation’s 250th anniversary.
- Community Engagement & Programs: Delivered diverse programming for children, teens, and adults across all locations; expanded STEM, literacy, and family-focused initiatives through partnerships with organizations such as Texas A&M University Early Childhood Development & Education and OPAS; increased attendance at signature events including author series, literary festivals, and seasonal programs, and strengthened outreach to underserved populations.
- Literacy & Lifelong Learning: Advanced early literacy initiatives through the Brazos Valley Children’s Literary Festival and enhanced genealogy and local history research at the Carnegie History Center by providing DigiLab services, a service that converts historical media into digital formats.

Fiscal Year 2027 Goals and Objectives

- Complete development of the strategic plan, incorporating stakeholder and community input.
- Present the plan to leadership and governing bodies for review and adoption.
- Initiate implementation of priority goals and establish measures to track progress and outcomes.

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 2,835,240	$ 3,008,100	$ 3,008,100	$ 2,882,800	$ 3,241,200	$ 233,100	7.7%
Supplies	81,864	44,400	44,400	43,000	44,400	-	0.0%
Maintenance & Services	109,907	105,100	105,100	109,900	107,900	2,800	2.7%
Miscellaneous/Admin Reimb	175,168	118,600	118,600	171,100	118,600	-	0.0%
Capital Outlay	250,273	275,800	275,800	275,800	275,800	-	0.0%
Total Expenses	**$ 3,452,452**	**$ 3,552,000**	**$ 3,552,000**	**$ 3,482,600**	**$ 3,787,900**	**$ 235,900**	**6.6%**
Bryan Library	$ 1,700,548	$ 1,713,500	$ 1,713,500	$ 1,708,000	$ 1,812,500	$ 99,000	5.8%
College Station Library	1,416,871	1,422,100	1,422,100	1,431,400	1,530,900	108,800	7.7%
Carnegie Library	335,032	416,400	416,400	343,200	444,500	28,100	6.7%
Total Expenses	**$ 3,452,452**	**$ 3,552,000**	**$ 3,552,000**	**$ 3,482,600**	**$ 3,787,900**	**$ 235,900**	**6.6%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 Adopted
Bryan Library	**15**	**15**	**15**	**15**	**15**	**-**
College Station Library	**16**	**16**	**16**	**16**	**16**	**-**
Carnegie Library	**4**	**4**	**4**	**4**	**4**	**-**
Full-Time Employee Count	**35**	**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 2026 Accomplishments

- Hosted Doggie Poolooza, Trunk or Treat So Kids Can Eat, Holiday Magic, Reindeer on the Run, Blue Bunny Egg Hunt, Drive-In Movies, Senior Dance and Dive-In Movie.
- Offered new Special Events: Family Camp Out and Family Field Day
- 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
- Offered new adult/senior classes: Games & Grounds, Cornhole League, Senior Socials After Hours, and Mixology
- Continued to offer Youth Programs: Start Smart Sports, School Holiday Camp, Camp H.E.R.O., NRC Summer Camp, Fundamental Football, and After-School Program.
- Provided use of LED screen for Destination Bryan events and Maroon & White Night
- Provided use of Mobile Stage for Bryan Songwriters Festival and Troubadour Festival
- Continued management of both landscaping and custodial maintenance contracts for parks system and city facilities
- Hosted 25 tournaments/athletic events at BRAC
- Completed replacement of playground unit at Copperfield Park and Scurry Park.
- Replaced damaged playground unit at Ibarra Park.
- Completed overhaul of turf on BRAC softball fields
- Assumed operational management and booking reservations for Travis Major Field
- Completed Capital Improvement Projects at Travis Major Field
- Rented Travis Major Field over 300 times to 15 different re-occurring renters including Mid America Baseball franchise Bryan Yard Dogs.
- Purchased replacement maintenance equipment for the City Course
- Purchased new bleachers and staging for Legends Event Center
- Established use of Citizen Serve software to streamline special event permitting process
- Identified and completed various Park Improvement Plan Projects throughout the parks system
- Installed and removed holiday lighting/décor to Sue Haswell Park and the Downtown District
- Additional holiday lighting/décor throughout Downtown for Holiday Lighting Phase I.
- Updated Tree Risk Assessment for parks system
- Provided design and development support to continue development of playground at Midtown Park
- Provided on-call system for park pavilion rentals and after-hours emergencies
- Continued maintenance of the downtown district
- Continued contract to maintain holiday lighting throughout downtown

Fiscal Year 2027 Goals and Objectives

- Add five Parks and Recreation programs and 2 special events
- Build storage for mobile LED screen and mobile stage trailer
- Host three new tournaments at BRAC
- Increase rental usage at Travis Major Field
- Find solution to increase 12U baseball field capacity
- Update Tree Risk Assessment for parks system
- Host TAAF Region 5 Swim Meet
- Continue to upgrade and improve parks system through Parks Improvement Plan (PIP) funding.
- Begin repairs of Bryan City Cemetery roadways
- Incorporate the new playground unit at Midtown Park into the system
- Add shade structures to playground units at identified parks
- Install holiday lighting/décor at Sue Haswell Park, Midtown Park and Downtown
- Replace cart path and maintenance equipment at The City Golf Course

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 3,092,401	$ 3,120,200	$ 3,120,200	$ 3,185,400	$ 3,307,600	$ 187,400	6.0%
Supplies	297,592	401,300	401,300	397,400	396,800	(4,500)	-1.1%
Maintenance & Services	842,862	856,100	856,100	855,500	1,453,600	597,500	69.8%
Miscellaneous/Admin Reimb.	1,375,619	2,128,700	2,128,700	2,128,700	2,237,800	109,100	5.1%
Capital Outlay	357,196	-	-	-	203,700	203,700	0.0%
Total Expenses	**$ 5,965,669**	**$ 6,506,300**	**$ 6,506,300**	**$ 6,567,000**	**$ 7,599,500**	**$ 1,093,200**	**16.8%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 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

Fiscal Year 2026 Accomplishments

Accounting
- Provided monthly financial information to management.
- Received an unmodified opinion from the City's independent auditors for the financial statements for the year ended September 30, 2025.
- 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 2025.
- Applied for several grant opportunities that are new to the City.
- Ensured all reporting and compliance requirements were met.

Fiscal Year 2027 Goals and Objectives

Accounting
- Receive an unmodified opinion from the City's independent auditors for the financial statements for the year ended September 30, 2026.
- 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.

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 1,968,216	$ 2,106,700	$ 2,106,700	$ 2,008,200	$ 2,334,600	$ 227,900	10.8%
Supplies	44,116	24,800	24,800	56,200	50,000	25,200	101.6%
Maintenance & Services	41,761	156,900	156,900	32,400	44,800	(112,100)	-71.4%
Miscellaneous/Admin Reimb.	310,476	291,300	291,300	353,900	379,500	88,200	30.3%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	**$ 2,364,569**	**$ 2,579,700**	**$ 2,579,700**	**$ 2,450,700**	**$ 2,808,900**	**$ 229,200**	**8.9%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 Adopted
Full-Time Employee Count	**19**	**20**	**20**	**19**	**21**	**1**

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 2026 Accomplishments

- Maintain 99.8% or higher uptime for all critical systems
- Performed annual cybersecurity assessment and penetration test
- Designed and advanced COBAI, the City's secure internal AI platform. It now serves as the foundation for compliant, citywide AI services for about 1,100 employees.
- Successfully built a local AI framework saving over $200,000 per year in cloud AI licensing
- Demonstrated a strong compliance focus by successfully completing another Texas Reliability Entity (TRE) / North American Electric Reliability Corporation (NERC) Critical Infrastructure Protection (CIP) audit and the annual Payment Card Industry (PCI) assessment.
- Resolved thousands of reported phishing emails
- Proactively protected the City from both internal and external threats, strengthening overall security posture
- Continued Community/Citizen outreach and support
- Transitioned users to new ArcGIS Pro software in preparation for ArcGIS Desktop retirement
- Acquired and processed new county-wide high-resolution imagery through BCAD EagleView partnership
- Hosted City-wide GIS training workshop
- Created web maps for downtown parking and wayfaring signs
- Established partnership with TAMU GIS curriculum to provide student work for Bryan Cemetery field verification
- Expansion of BPD GIS dashboards
- Participated in TAMU GIS Day and COB Open House
- Continual maintenance of City-wide GIS datasets
- Implemented Exchange Online, Diligent Community, Neighborly, Projectmates, IT Service Management, Webex Contact Center applications
- Upgraded Clevest Mobile Work Force, Milsoft, and Laserfiche applications
- Handled 6,450 support calls over the last year, representing a increase of 16%
- BTU Radio Replacement
- Automatic Vehicle Location and Dash Camera Safety upgrade for all BTU departments
- BTU Advanced Meter Infrastructure upgrade
- Addition of City Facilities including BTU BUCC Building, Development Center Renovate
- Upgraded 570 Windows 10 devices to the most current version of Windows 11 OS available to keep systems secure
- Replaced approximately 20% of end user technology assets to maintain a five-year life-cycle
- Continued work on major fiber projects throughout the City of Bryan

Fiscal Year 2027 Goals and Objectives

- Deploy COBOPS for Police and Fire. Turn historical and real-time 911 call data into actionable intelligence for deployment planning, trend detection, and command decisions.
- Expand AI capabilities within legacy City systems to automate routine tasks, improve data accessibility, and maximize the value of existing technology across departments.
- 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
- Upgrade BTU GIS software platforms for ArcGIS Pro compatibility
- Continual enhancement of GIS functionality
- Maintain a 99.8% planned uptime for critical systems, core network, and communication systems
- Strengthen community and citizen outreach and support
- Advance integration between BTU and City systems while improving business processes
- Expand and upgrade City network infrastructure to strengthen capacity, resiliency, and long-term reliability.
- Support ongoing software and hardware upgrades, along with new system implementations across the City

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 4,964,010	$ 5,355,300	$ 5,355,300	$ 5,080,900	$ 5,571,300	$ 216,000	4.0%
Supplies	370,748	892,400	892,400	906,200	819,700	(72,700)	-8.1%
Maintenance & Services	2,445,938	1,980,500	1,980,500	2,416,900	2,233,100	252,600	12.8%
Miscellaneous/Admin Reimb.	277,225	430,500	430,500	243,100	280,500	(150,000)	-34.8%
Capital Outlay	463,685	600,000	600,000	615,000	1,035,000	435,000	72.5%
Total Expenses	**$ 8,521,607**	**$ 9,258,700**	**$ 9,258,700**	**$ 9,262,100**	**$ 9,939,600**	**$ 680,900**	**7.4%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 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 2026 Accomplishments

- Implemented an exemplary attendance incentive and vacation buyback program.
- Implemented a citywide mentorship program and extended to all employees.
- Completed an audit on the organization's recruiting and retention needs.
- Continued 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.
- Continued 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 2027 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 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 809,689	$ 854,800	$ 854,800	$ 823,800	$ 888,200	$ 33,400	3.9%
Supplies	17,653	58,000	58,000	61,600	64,500	6,500	11.2%
Maintenance & Services	170,297	148,300	148,300	136,500	142,900	(5,400)	-3.6%
Miscellaneous/Admin Reimb.	51,804	44,500	44,500	46,400	44,500	-	0.0%
Capital Outlay	-	-	-	-	-	-	-
Total Expenses	**1,049,443**	**$ 1,105,600**	**$ 1,105,600**	**$ 1,068,300**	**$ 1,140,100**	**$ 34,500**	**3.1%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 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 2026 Accomplishments

- Staff met all of the FY2026 COB training requirements
- Utilized all of the FY2026 Facilities Improvement Plan (FIP) funding
- Replaced Bryan City Cemetery office and maintenance facility through approved decision package funding
- Repaired Carnegie Library elevator shaft to meet state inspection requirements per FIP funding
- Replaced Bryan Aquatics Center deck per FIP funding
- Repaired Fleet oil changing pit railing per FIP funding
- Made shop improvements to Midtown Maintenance Shop per FIP funding
- Modernized Phillips Event Center elevator
- Initiated maintenance services to Development Center building to support new department operations
- Built Williamson Drive maintenance facility to support Midtown Park
- Awarded a contract for design build services for the replacement of VRF HVAC system at Fire Station #2
- Completed Fire Station #4 renovations following to mold and asbestos mitigation services
- Hired new Custodial Services Supervisor filling vacancy due to service retirement of previous supervisor
- Installed new HVAC Delta controls at Justice Center for improved air quality and overall efficiency to the building per FY26 approved DP
- Replaced six (6) heat exchangers at Neal Recreation Center
- Continued with proactive lighting upgrades to city buildings and parks with LED fixtures
- Supported Holiday Lighting initiative for the Downtown area
- Provided support in the selection process of a design firm for the new Bryan Animal Center
- Provided facility improvements to Travis Major Field and initiated maintenance services to support new operations
- Reconfigured first floor of Municipal Office Building to support new operational needs

Fiscal Year 2027 Goals and Objectives

- Continue to provide inspections of all mechanical equipment in all buildings; identify and replace items that are failing or nearing end–of–life expectancy
- Continue to ensure complete customer satisfaction at the end of our work request
- Continue to work with parks department staff to install new equipment as well as maintain all areas while utilizing budgeted, parkland development and PIP funding
- Continue to resolve prioritized facility issues through approved Facilities Improvement Plan (FIP) funding
- Submit Decision Package Requests for FY2027 to support building enhancements and/or repairs to various city facilities
- Focus on local training opportunities for staff to enhance their knowledge in facility maintenance
- Complete Fire Station #2 HVAC replacement project
- Continue with the department's main focus on maintenance during the FY 2027 budget year

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 1,550,792	$ 1,734,600	$ 1,734,600	$ 1,588,200	$ 1,800,600	$ 66,000	3.8%
Supplies	98,681	50,400	50,400	80,200	108,400	58,000	115.1%
Maintenance & Services	763,370	887,600	887,600	1,198,900	3,005,200	2,117,600	238.6%
Miscellaneous/Admin Reimb.	188,072	232,800	232,800	240,400	232,800	-	0.0%
Capital Outlay	825,658	-	-	937,700	342,500	342,500	0.0%
Total Expenses	**$ 3,426,573**	**$ 2,905,400**	**$ 2,905,400**	**$ 4,045,400**	**$ 5,489,500**	**$ 2,584,100**	**88.9%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 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 2026 Accomplishments

- Procured needed shop tools to provide more practical and effective repairs
- Continued current in-house tire mounting, balancing and repair services
- Enhance service level further through mounted tire/wheel program for Police, EMS and Refuse vehicles
- Continue to maintain customer loaner vehicle for City staff
- Cleaned entire shop and removed unnecessary clutter

Fiscal Year 2027 Goals and Objectives

- Continue to provide quality customer service
- Strive and attain National Institute for Automotive Service Excellence ("ASE"), Blue Seal of Excellence Certifications
- Continue compliance with federal, state and local mandates and laws
- Continue to promote and participate in the City of Bryan Training Initiatives
- Encourage technicians to obtain ASE certifications
- Continue process of fleet standardization
- Continue to refine and improve mounted Tire/Wheel program
- Reduce repair timelines through more effective and streamlined parts procurement

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 911,018	$ 969,400	$ 969,400	$ 960,100	$ 1,008,700	$ 39,300	4.1%
Supplies	22,020	46,600	46,600	46,600	46,600	-	0.0%
Maintenance & Services	32,173	39,100	39,100	39,100	39,900	800	2.0%
Miscellaneous/Admin Reimb.	1,222	2,600	2,600	2,600	2,600	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	**$ 966,432**	**$ 1,057,700**	**$ 1,057,700**	**$ 1,048,400**	**$ 1,097,800**	**$ 40,100**	**3.8%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 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 2026 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
- Presented a balance FY 2027 budget
- Maintained fund reserve of at least 60 days of operating expenses
- 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
- Continued a proactive approach to growth, including economic development, infill development, growth planning, Extraterritorial Jurisdiction ("ETJ") controls, annexation, and development in general
- Evaluated 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
- 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
- Transitioned to a new City Manager

Fiscal Year 2027 Goals and Objectives

- Provide opportunities for citizens 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
- Respond to citizen concerns on a timely basis
- Present a balanced Fiscal Year 2028 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 and implement physical and environmental security standards to protect the Municipal Office Building occupants and visitors

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 1,464,581	$ 1,475,500	$ 1,475,500	$ 1,834,800	$ 2,349,800	$ 874,300	59.3%
Supplies	9,563	7,100	7,100	7,200	8,700	1,600	22.5%
Maintenance & Services	252,391	145,100	145,100	237,700	160,700	15,600	10.8%
Miscellaneous/Admin Reimb.	455,401	289,000	289,000	497,800	291,000	2,000	0.7%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	**$ 2,181,936**	**$ 1,916,700**	**$ 1,916,700**	**$ 2,577,500**	**$ 2,810,200**	**$ 893,500**	**46.6%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 Adopted
Full-Time Employee Count	**6**	**6**	**6**	**9**	**9**	**3**

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 2026 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, Bryan Home Foundation, the Parade of Homes reimbursement, Life/Safety Grant, and the Corridor Beautification Grant.
- Managed the City's three 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 Greater Brazos Partnership
- 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.
- Served as Liaison between the City, the Greater Brazos Valley Builders Association, and the Texas Association of Builders

Fiscal Year 2027 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 on the Board of Directors of the Greater Brazos Valley Builders Association FY 2027.
- Continue to manage the development of Midtown Park.

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 876,157	$ 928,900	$ 928,900	$ 534,100	$ 462,200	$ (466,700)	-50.2%
Supplies	2,181	2,800	2,800	2,800	1,200	(1,600)	-57.1%
Maintenance & Services	27,349	29,900	29,900	31,100	18,700	(11,200)	-37.5%
Miscellaneous/Admin Reimb.	335,558	582,300	582,300	932,300	430,300	(152,000)	-26.1%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	**$ 1,241,245**	**$ 1,543,900**	**$ 1,543,900**	**$ 1,500,300**	**$ 912,400**	**$ (631,500)**	**-40.9%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 Adopted
Full-Time Employee Count	**5**	**5**	**5**	**2**	**2**	**-3**

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 2026 Accomplishments

- Performed compliance and performance audits per Audit Committee guidance
- Supported the contracted City Internal Auditor
- Reviewed and approved the Internal Audit Plan
- Completed two 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.
- Received an unmodified opinion on City of Bryan and Bryan Texas Utilities Audits
- Reviewed Audit Compliance Reports
- Monitored Fraud Hotline

Fiscal Year 2027 Goals and Objectives

- Deliver a risk-based Internal Audit plan
- Improve internal controls and compliance
- Enhance transparency and reporting
- Strengthen fraud risk management
- Support City Council oversight
- Promote operational efficiency
- Maintain audit quality and independence

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies	-	-	-	-	-	-	0.0%
Maintenance & Services	320	200	200	200	300	100	50.0%
Miscellaneous/Admin Reimb.	157,643	200,000	200,000	200,000	250,000	50,000	25.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	**$ 157,963**	**$ 200,200**	**$ 200,200**	**$ 200,200**	**$ 250,300**	**$ 50,100**	**25.0%**

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 2026 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 2027 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 90th Session of the Texas State Legislature.
- Coordinate continuing Records Retention Activities

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 557,893	$ 749,600	$ 749,600	$ 527,700	$ 780,100	$ 30,500	4.1%
Supplies	15,589	16,500	16,500	10,500	16,500	-	0.0%
Maintenance & Services	24,105	35,900	35,900	21,800	36,800	900	2.5%
Miscellaneous/Admin Reimb.	86,904	132,500	132,500	23,600	132,500	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	**$ 684,490**	**$ 934,500**	**$ 934,500**	**$ 583,600**	**$ 965,900**	**$ 31,400**	**3.4%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 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 2026 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 2027 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 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 19	$ 100	$ 100	$ 100	$ 100	$ -	0.0%
Supplies	37,338	32,500	32,500	30,900	32,500	-	0.0%
Maintenance & Services	309,866	274,300	274,300	300,400	290,400	16,100	5.9%
Miscellaneous/Admin Reimb.	47,406	64,000	64,000	56,500	64,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	**$ 394,628**	**$ 370,900**	**$ 370,900**	**$ 387,900**	**$ 387,000**	**$ 16,100**	**4.3%**

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 2026 Accomplishments

- Launched the complete redesign of the City of Bryan website, bryantx.gov, including web content audit, site map, and navigation overhaul, in collaboration with the IT Department. Redesign and migration for the cobweb intranet and bcsunited.net websites is scheduled for completion before August 2026.
- Implemented new public communication channels and strategies by launching notification options for news and events and engaging new methods for delivering critical information through the new website.
- Developed a new digital style guide based on the design system of the new website, to be completed by June 2026.
- Continued high-volume production of photo and video content across departments, including storytelling initiatives, council meetings, and event coverage.
- Launched comprehensive redesign of "The Good Life Newsletter" to more than 15,000 subscribers, earning an average open rate of 50%, exceeding the industry average by 12%.
- This fiscal year, the Communications department is projected to complete around 1,400 requests submitted through Communications & Marketing work request forms, including:
  - ~600 website updates for all city-managed websites;
  - ~575 designed items, including logos, flyers, stickers, BTU publications, and design-heavy annual reports;
  - ~200 photo/video projects, including multimedia projects, drone footage, headshots, and event coverage.
- This fiscal year, projected to plan more than 1,200 social media posts. Social media platform performance summary, October 2025-March 2026, compared to previous six-month period:
  - 2,022,766 impressions, a 40.1% increase;
  - 103,898 engagements, a 42.6% increase;
  - 83,851 video views, a 171.6% increase;
  - 5.1% engagement rate, a 1.8% increase.
- Strengthened office operations through cross-training, ensuring multiple team members can fill key roles, reducing previous reliance on a single person for specific responsibilities.

Fiscal Year 2027 Goals and Objectives

- Remediate and bring all critical electronic documents on the City of Bryan website into compliance with Title II ADA digital resource accessibility requirements.
- Launch the redesigned bcslibrary.org and brazosceoc.org websites, and integrate 150.bryantx.gov as a historical feature on bryantx.gov.
- Increase the volume and consistency of informative and engaging visual media content, particularly short-form content, across the city's primary social media platforms and Channel 16.
- Begin building b-roll library for future use.
- Develop a cohesive visual storytelling style and improve efficiency of production workflows.
- Expand visual media studio capabilities, including new setups and backdrops.
- Strengthen collaboration with departments to align content opportunities and deadlines with strategic communication goals.
- Continuously meet or exceed deadlines, uphold the city's brand standards across all projects, and deliver superior customer service.

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 595,473	$ 682,600	$ 682,600	$ 512,100	$ 710,300	$ 27,700	4.1%
Supplies	24,891	34,200	34,200	28,700	34,200	-	0.0%
Maintenance & Services	15,309	21,800	21,800	14,200	22,500	700	3.2%
Miscellaneous/Admin Reimb.	57,861	160,800	160,800	59,500	135,800	(25,000)	-15.5%
Capital Outlay	298,827	-	-	-	-	-	0.0%
Total Expenses	**$ 992,362**	**$ 899,400**	**$ 899,400**	**$ 614,500**	**$ 902,800**	**$ 3,400**	**0.4%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 Adopted
Full-Time Employee Count	**5**	**5**	**5**	**4**	**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 2026 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 2027 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 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 843,525	$ 941,700	$ 941,700	$ 890,000	$ 980,400	$ 38,700	4.1%
Supplies	3,120	3,500	3,500	1,800	4,500	1,000	28.6%
Maintenance & Services	39,696	63,500	63,500	75,700	83,100	19,600	30.9%
Miscellaneous/Admin Reimb.	8,630	8,900	8,900	5,100	9,000	100	1.1%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	**$ 894,970**	**$ 1,017,600**	**$ 1,017,600**	**$ 972,600**	**$ 1,077,000**	**$ 59,400**	**5.8%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 Adopted
Full-Time Employee Count	**7**	**7**	**7**	**7**	**7**	**-**

CITY OF BRYAN, TEXAS
Payments to Other Agencies
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Payments Agency Contributions							
Brazos Central Appraisal District	$ 587,648	$ 648,200	$ 648,200	$ 722,700	$ 772,400	$ 124,200	19.2%
Brazos County (Prisoner Support)	86,280	100,000	100,000	90,300	100,000	-	0.0%
Brazos County 911 District	2,396,083	2,523,200	2,523,200	2,631,400	2,787,000	263,800	10.5%
Brazos County Health Department	478,029	478,000	478,000	478,000	578,000	100,000	20.9%
Senior Citizen Programming	32,190	30,000	30,000	50,600	35,000	5,000	16.7%
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	111,984	110,400	110,400	110,600	112,000	1,600	1.4%
Brazos Transit District	-	-	-	334,000	334,000	334,000	0.0%
Bryan Buisness Council 380 Agreement	1,445,331	1,445,300	1,445,300	1,445,300	1,445,300	-	0.0%
Bryan Business Council - Operations	300,000	350,000	350,000	350,000	350,000	-	0.0%
Destination Bryan	480,000	350,000	350,000	350,000	390,000	40,000	11.4%
Easterwood Airport	127,260	130,800	130,800	129,800	134,700	3,900	3.0%
Greater Brazos Partnership	600,000	600,000	600,000	600,000	350,000	(250,000)	-41.7%
Total Partner Agency Contributions	6,681,305	6,802,400	6,802,400	7,329,200	7,424,900	622,500	9.2%
Other Non Departmental							
Contractual Obligations	2,480,160	1,817,400	1,817,400	1,978,000	2,000,000	182,600	10.0%
Other Misc. Obligations	55,475	146,100	146,100	146,100	152,400	6,300	4.3%
Billing Services Reimbursements	46,302	56,500	56,500	56,500	48,200	(8,300)	-14.7%
Transfer to Debt Service	-	-	-	-	-	-	0.0%
Transfer to Other Funds	3,730,629	3,427,700	3,427,700	4,577,600	2,927,100	(500,600)	-14.6%
Total Other Non Departmental	6,312,566	5,447,700	5,447,700	6,758,200	5,127,700	(320,000)	-5.9%
Sub-Total Expenses	12,993,871	12,250,100	12,250,100	14,087,400	12,552,600	302,500	2.5%
Non Operating							
CIP - Reimbursement Resolution	-	-	-	-	-	-	0.0%
Annual Capital	271,761	-	-	-	-	-	0.0%
Total Non Operating	271,761	-	-	-	-	-	0.0%
Total	**$ 13,265,632**	**$ 12,250,100**	**$ 12,250,100**	**$ 14,087,400**	**$ 12,552,600**	**$ 302,500**	**2.5%**

CITY OF BRYAN

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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+.

Fiscal Year 2027

The proposed tax rate for FY 2027 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, $0.118122 is devoted to debt service. The debt rate will generate an estimated $12,500,000 in property tax revenue in the Debt Service Fund. This will be sufficient to fund 65.8% of the total debt service payments for FY 2027. The remaining 34.2% will be funded through other revenues including transfers in from other funds of $2,108,100 for self-supporting debt, reimbursements of $386,700 for debt service requirements related to BVSWMA, and interest income of $50,000. The City anticipates using existing fund balance to support debt payments in FY 2027.

Total budgeted expenditures for the Debt Service Fund for FY 2027 are $19,003,500 to support principal and interest payments on existing debt obligations.

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Property Tax	$ 13,727,408	$ 16,571,500	$ 16,571,500	$ 16,000,000	$ 12,500,000	$ (4,071,500)	-24.6%
Delinquent Collections	57,879	50,000	50,000	-	-	(50,000)	-100.0%
Interest Income	453,995	50,000	50,000	50,000	50,000	-	0.0%
BVSWMA	377,386	379,800	379,800	379,800	386,700	6,900	1.8%
Subtotal Revenues	14,616,669	17,051,300	17,051,300	16,429,800	12,936,700	(4,114,600)	-24.1%
Transfers In	2,528,584	2,331,800	2,331,800	2,331,800	2,108,000	(223,800)	-9.6%
Total Revenues and Transfers in	17,145,253	19,383,100	19,383,100	18,761,600	15,044,700	(4,338,400)	-22.4%
Expenditures							
Debt Service	18,522,177	16,288,500	16,288,500	16,288,500	18,953,500	2,665,000	16.4%
Debt Expense	29,936	1,500,000	1,500,000	50,000	50,000	(1,450,000)	-96.7%
Total Expenditures	18,552,113	17,788,500	17,788,500	16,338,500	19,003,500	1,215,000	6.8%
Net Increase/(Decrease)	$ (1,406,861)	$ 1,594,600	$ 1,594,600	$ 2,423,100	$ (3,958,800)		
Beginning Fund Balance	3,529,822	5,436,422	5,618,234	5,618,234	8,041,334		
Timing of Cash Flows	3,495,273	-	-	-	-		
Ending Fund Balance	**$ 5,618,234**	**$ 7,031,022**	**$ 7,212,834**	**$ 8,041,334**	**$ 4,082,534**		
# of Days of Reserve	109	142	146	177	77		
Fund Balance Reserve Requirement:							
(30 days operating expenses)	$ 1,546,009	$ 1,482,375	$ 1,482,375	$ 1,361,542	$ 1,583,625		
# of Days required	30	30	30	30	30		

CITY OF BRYAN, TEXAS
Debt Service Requirements
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Principal							
2013 General Obligation Refunding Bonds	1,201,517	266,600	266,600	266,600	-	(266,600)	-100.0%
2014 Certificates of Obligation	325,000	335,000	335,000	335,000	345,000	10,000	3.0%
2014 General Obligation Refunding Bonds	473,897	737,200	737,200	737,200	263,300	(473,900)	-64.3%
2015 General Obligation Refunding Bonds	1,020,000	-	-	-	-	-	0.0%
2016 Certificates of Obligation	495,000	520,000	520,000	520,000	420,000	(100,000)	-19.2%
2016 General Obligation Refunding Bonds	825,000	845,000	845,000	845,000	-	(845,000)	-100.0%
2018 Certificates of Obligation	585,000	605,000	605,000	605,000	635,000	30,000	5.0%
2018 General Obligation Refunding Bonds	655,000	675,000	675,000	675,000	690,000	15,000	2.2%
2019 General Obligation Refunding Bonds	470,000	485,000	485,000	485,000	505,000	20,000	4.1%
2020 Certificates of Obligation	1,810,000	1,895,000	1,895,000	1,895,000	1,990,000	95,000	5.0%
2020 General Obligation Refunding Bonds	735,000	765,000	765,000	765,000	775,000	10,000	1.3%
2020 General Obligation Pension Bonds	1,740,000	1,880,000	1,880,000	1,880,000	2,025,000	145,000	7.7%
2022 Certificates of Obligation	485,000	610,000	610,000	610,000	640,000	30,000	4.9%
2024 Certificates of Obligation	60,000	-	-	-	1,145,000	1,145,000	0.0%
2026 Certificates of Obligation	-	-	-	-	-	-	0.0%
Total Principal	**$ 10,880,414**	**$ 9,618,800**	**$ 9,618,800**	**$ 9,618,800**	**$ 9,433,300**	**$ (185,500)**	**-1.9%**
Interest							
2013 General Obligation Refunding Bonds	48,379	9,300	9,300	9,300	-	(9,300)	-100.0%
2014 Certificates of Obligation	122,971	113,200	113,200	113,200	103,200	(10,000)	-8.8%
2014 General Obligation Refunding Bonds	80,109	65,900	65,900	65,900	43,800	(22,100)	-33.5%
2015 General Obligation Refunding Bonds	22,950	-	-	-	-	-	0.0%
2016 Certificates of Obligation	171,031	146,300	146,300	146,300	120,300	(26,000)	-17.8%
2016 General Obligation Refunding Bonds	41,850	25,400	25,400	25,400	-	(25,400)	-100.0%
2018 Certificates of Obligation	314,688	291,300	291,300	291,300	267,100	(24,200)	-8.3%
2018 General Obligation Refunding Bonds	96,300	76,700	76,700	76,700	56,400	(20,300)	-26.5%
2019 General Obligation Refunding Bonds	74,250	60,200	60,200	60,200	45,600	(14,600)	-24.3%
2020 Certificates of Obligation	1,844,819	1,754,300	1,754,300	1,754,300	1,659,600	(94,700)	-5.4%
2020 General Obligation Refunding Bonds	160,500	131,100	131,100	131,100	115,800	(15,300)	-11.7%
2020 General Obligation Pension Bonds	1,133,342	1,116,700	1,116,700	1,116,700	1,093,600	(23,100)	-2.1%
2022 Certificates of Obligation	1,116,975	1,089,600	1,089,600	1,089,600	1,058,400	(31,200)	-2.9%
2024 Certificates of Obligation	2,413,598	1,789,700	1,789,700	1,789,700	1,761,000	(28,700)	-1.6%
2026 Certificates of Obligation	-	-	-	-	3,195,400	3,195,400	0.0%
Total Interest	**$ 7,641,762**	**$ 6,669,700**	**$ 6,669,700**	**$ 6,669,700**	**$ 9,520,200**	**$ 2,850,500**	**42.7%**
Paying Agent Fee & Bond Sale Discount	29,936	1,500,000	1,500,000	50,000	50,000	(1,450,000)	-96.7%
Debt Service Fund Total Expenditures	**$ 18,552,112**	**$ 17,788,500**	**$ 17,788,500**	**$ 16,338,500**	**$ 19,003,500**	**$ 1,215,000**	**6.8%**

CITY OF BRYAN

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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 2027 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 $260,026,000 in FY 2027, which is an increase of $8,830,100, or 3.5%, from the FY 2026 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 2026 to FY 2027 is seen in the other operating revenues category, which is projected to increase by $7,600,500.

Total expenses for BTU-City for FY 2027 are projected to be $257,287,500. BTU-City expenditures are anticipated to increase by $14,363,200, or 5.9%. The variance is primarily due to increases in annual capital of $7,888,200, but is offset by reductions in debt service expenses.

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 2027 are projected to be $66,755,400. This is $2,577,200, or 4.0%, above the FY 2026 adopted budget of $64,178,200. Revenue is derived from operations and investment earnings. The increase in revenue is primarily due to fuel pass through charges.

Total expenditures for FY 2027 are projected to be $69,582,200. This is a $7,159,600, or 11.5% increase from the FY 2026 adopted budget of $62,422,600 primarily due to increases to purchased fuel assumptions and capital.

Water Fund

Total revenues for FY 2027 are anticipated to be $17,676,000 which is an increase of $949,600, or 5.7%, from the FY 2026 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 2027 are anticipated to be $17,780,100, which is a decrease of $5,479,000, or 23.6%, from FY 2026 adopted budget. This variance is largely driven by the decrease in annual capital spending from FY 2026.

Wastewater Fund

Total revenues for FY 2027 are anticipated to be $16,258,300, which is an increase of $441,400, or 2.8%, from the FY 2026 adopted budget. The increase in revenues from FY 2026 are attributed to the anticipated increase in commercial and residential sewer system charges for service.

Total expenditures for FY 2027 are anticipated to be $18,300,600 which is an increase of $1,233,700, or 6.3%, from FY 2026 adopted budget. The decrease is mainly attributed to the decrease in anticipated annual capital projects.

Solid Waste Fund

Total revenues for FY 2027 are anticipated to be $10,051,900, which is an increase of $30,700, or 0.3%, from the FY 2026 adopted budget. The increase in revenues are attributed to the projected increase of residential refuse collection revenues, and are offset by a reduction in anticipated commercial refuse revenue collections in FY 2027.

Total expenditures for FY 2027 are anticipated to be $10,379,600, which is a decrease of $177,400, or 1.7%, from the FY 2026 adopted budget. The decrease in expenditures is driven by the reduction in budgeted reimbursement to BTU for billing services from FY 2026, but are offset by increases in other expenses categories, namely the cost of the Solid Waste Administration department.

Airport Fund

Total FY 2027 revenues for the Airport Fund are projected to be $1,404,000, which is a decrease of $331,000, or 19.1%, over the FY 2026 adopted budget of $1,735,000. The projected decrease in revenues is attributable to the reduction in transfers in from the General Fund to support operations.

Total expenditures for FY 2027 are anticipated to be $2,014,700, which is an increase of $81,400, or 4.2%, over the FY 2026 adopted budget of $1,933,300. The budget increase is mainly attributable to the anticipated increase of debt service payments as well as an increase in the administrative reimbursement to the General Fund.

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 2027 overall projected revenues are $1,650,000.

Total expenditures are expected to be $5,658,200, which is an increase of $3,986,400, or 238.4% over the FY 2026 adopted budget. The FY 2027 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 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
City Electric (BTU City)	$ 238,661,849	$ 251,195,900	$ 251,195,900	$ 247,311,224	$ 260,026,000	8,830,100	3.5%
Rural Electric (BTU Rural)	61,216,894	64,178,200	64,178,200	62,703,260	66,755,400	2,577,200	4.0%
Water	19,573,583	16,726,400	16,726,400	17,848,100	17,676,000	949,600	5.7%
Wastewater	17,091,450	15,816,900	15,816,900	16,314,200	16,258,300	441,400	2.8%
Solid Waste	10,250,890	10,021,200	10,021,200	9,949,900	10,051,900	30,700	0.3%
Coulter Field Airport	1,967,346	1,735,000	1,735,000	1,920,000	1,404,000	(331,000)	-19.1%
Bryan Commerce & Dev.	84,757	125,000	125,000	1,272,500	1,650,000	1,525,000	1220.0%
Total Revenues	**$ 348,846,770**	**$ 359,798,600**	**$ 359,798,600**	**$ 357,319,183**	**$ 373,821,600**	**$ 14,023,000**	**3.9%**
Expenditures							
City Electric (BTU City)	$ 228,207,343	$ 242,924,300	$ 242,924,300	$ 236,577,502	$ 257,287,500	14,363,200	5.9%
Rural Electric (BTU Rural)	63,438,045	62,422,600	62,422,600	59,901,223	69,582,200	7,159,600	11.5%
Water	14,310,782	23,259,100	23,259,100	28,338,100	17,780,100	(5,479,000)	-23.6%
Wastewater	15,016,027	19,534,300	19,534,300	21,749,900	18,300,600	(1,233,700)	-6.3%
Solid Waste	10,845,231	10,557,000	10,557,000	10,654,600	10,379,600	(177,400)	-1.7%
Coulter Field Airport	1,834,788	1,933,300	1,933,300	2,053,300	2,014,700	81,400	4.2%
Bryan Commerce & Dev.	2,119,871	1,671,800	1,671,800	2,567,800	5,658,200	3,986,400	238.4%
Total Expenditures	**$ 335,772,087**	**$ 362,302,400**	**$ 362,302,400**	**$ 361,842,425**	**$ 381,002,900**	**$ 18,700,500**	**5.2%**

CITY OF BRYAN

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BRYAN TEXAS UTILITIES

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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 $27[illegible]M 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/repaired 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 Attemperator 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 – East and Dansby to Business Park Transmission Lines.

Financial Summary

	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	$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	122,234,445	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**	**$ 281,848,395**	**$ 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	57,922,331	65,570,531	62,422,600	4,500,269	7.8%
Total Expenses	**$ 278,312,515**	**$ 281,848,395**	**$ 281,848,395**	**$ 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 2027

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues:							
Operating Revenues:							
Base Revenue							
Retail	$ 51,896,513	$ 57,571,000	$ 57,571,000	$ 53,269,668	$ 53,910,300	$ (3,660,700)	-6.4%
Wholesale	19,823,151	20,797,200	20,797,200	19,978,128	20,444,800	(352,400)	-1.7%
Fuel Pass Through	80,501,842	98,687,700	98,687,700	91,989,137	99,576,800	889,100	0.9%
Regulatory Charge Pass Through	26,415,775	25,250,800	25,250,800	27,701,329	29,490,800	4,240,000	16.8%
Other Operating Revenue	51,306,903	41,919,700	41,919,700	47,435,641	49,520,200	7,600,500	18.1%
Total Operating Revenues	229,944,184	244,226,400	244,226,400	240,373,902	252,942,900	8,716,500	3.6%
Non-Operating Revenues:							
Interest Income	8,717,665	6,969,500	6,969,500	6,937,322	7,083,100	113,600	1.6%
Total Revenues	238,661,849	251,195,900	251,195,900	247,311,224	260,026,000	8,830,100	3.5%
Expenditures:							
Operating Expenses:							
Energy Cost	80,473,199	98,687,700	98,687,700	91,989,137	99,576,800	889,100	0.9%
Capacity Cost	2,271,030	2,271,000	2,271,000	2,271,030	2,271,100	100	0.0%
TCOS Expense - BTU	26,415,775	25,250,800	25,250,800	27,701,329	29,490,800	4,240,000	16.8%
TCOS Expense - Wholesale	4,106,704	4,335,600	4,335,600	4,439,141	4,755,400	419,800	9.7%
Departmental Expenses	31,851,753	32,109,100	32,109,100	31,819,842	33,930,400	1,821,300	5.7%
Admin Reimbursement to COB	5,218,994	5,081,500	5,081,500	5,081,500	5,343,000	261,500	5.1%
Admin Reimbursement from COB	(2,009,424)	(2,206,200)	(2,206,200)	(2,206,200)	(2,229,000)	(22,800)	1.0%
Total Operating Expenses	148,328,031	165,529,500	165,529,500	161,095,779	173,138,500	7,609,000	4.6%
Non-Operating Expenses:							
Annual Capital	40,048,368	37,807,100	37,807,100	35,869,302	45,695,300	7,888,200	20.9%
Donations	59,000	-	-	60,000	60,000	60,000	0.0%
Right-of-Way Payments	15,314,940	14,134,200	14,134,200	15,010,942	14,568,000	433,800	3.1%
Transfer to Debt Service	746,707	778,800	778,800	778,800	810,500	31,700	0.0%
Debt Service	23,710,298	24,674,700	24,674,700	23,762,679	23,015,200	(1,659,500)	-6.7%
Total Non-Operating Expenditures	79,879,313	77,394,800	77,394,800	75,481,723	84,149,000	6,754,200	8.7%
Total Expenditures	228,207,343	242,924,300	242,924,300	236,577,502	257,287,500	14,363,200	5.9%
Net Increase (Decrease)	10,454,506	8,271,600	8,271,600	10,733,722	2,738,500		
Beginning Unrestricted Cash	120,118,764	132,587,299	132,587,299	133,223,925	143,957,647		
Timing of Cash Flow	2,650,655	-	-	-	-		
Ending Unrestricted Cash	**$ 133,223,925**	**$ 140,858,899**	**$ 140,858,899**	**$ 143,957,647**	**$ 146,696,147**		
# of Days of Reserve (90 day min)	280	290	290	283	289		
Rate Stabilization Fund - Ending	$ 1,791,140	$ 1,824,277	$ 1,824,277	$ 1,782,340	$ 1,851,521		

Bryan Texas Utilities
Rural Electric System
Fiscal Year 2027

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Operating Revenues							
Base Revenue	$ 31,362,901	$ 34,733,100	$ 34,733,100	$ 32,303,154	$ 32,838,200	$ (1,894,900)	-5.5%
Fuel Pass Through	19,249,264	18,941,400	18,941,400	19,836,771	22,487,000	3,545,600	18.7%
Regulatory Charge Pass Through	7,868,536	8,542,400	8,542,400	8,331,755	9,188,700	646,300	7.6%
Miscellaneous	540,803	545,500	545,500	494,670	504,600	(40,900)	-7.5%
Total Operating Revenues	59,021,504	62,762,400	62,762,400	60,966,350	65,018,500	2,256,100	3.6%
Non-Operating Revenues							
Interest Income	2,195,391	1,415,800	1,415,800	1,736,910	1,736,900	321,100	22.7%
Total Revenues	61,216,894	64,178,200	64,178,200	62,703,260	66,755,400	2,577,200	4.0%
Expenditures							
Operating Expenses							
Purchased Power - Base	12,190,218	12,809,700	12,809,700	12,055,176	11,997,700	(812,000)	-6.3%
Purchased Power - Fuel	19,249,264	18,941,400	18,941,400	19,836,771	22,487,000	3,545,600	18.7%
Purchased Power - Regulatory Charge	7,868,536	8,542,500	8,542,500	8,331,755	9,188,800	646,300	7.6%
Departmental Expenses & Other	3,634,564	4,227,000	4,227,000	4,199,923	4,011,700	(215,300)	-5.1%
Total Operating Expenses	42,942,582	44,520,600	44,520,600	44,423,625	47,685,200	3,164,600	7.1%
Non-Operating Expenses							
Annual Capital	15,771,459	12,073,500	12,073,500	10,171,865	15,843,100	3,769,600	31.2%
Debt Service	4,724,004	5,828,500	5,828,500	5,305,732	6,053,900	225,400	3.9%
Total Non-Operating Expenditures	20,495,463	17,902,000	17,902,000	15,477,598	21,897,000	3,995,000	22.3%
Total Expenditures	$ 63,438,045	62,422,600	62,422,600	59,901,223	69,582,200	7,159,600	11.5%
Net Increase (Decrease)	(2,221,150)	1,755,600	1,755,600	2,802,037	(2,826,800)		
Beginning Unrestricted Cash	42,791,691	38,781,861	38,781,861	37,504,755	40,306,792		
Timing of Cash Flow	(3,065,786)	-	-	-	-		
Ending Unrestricted Cash	**$ 37,504,755**	**$ 40,537,461**	**$ 40,537,461**	**$ 40,306,792**	**$ 37,479,992**		
# of Days of Reserve (45 day min)	308	332	332	309	287		

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

- Complete Construction of 2 million Gallon Chick Lane Water Tower
- Replace 3-ton trolley hoists at the Chlorine building at Wellfield Pump Station
- Update and replace signage at Wellfield Pump Station
- Complete construction plans for Master Meter solution at High Service Pump Station
- Complete construction plans for new pump and electrical redundancy at High Service Pump Station
- Complete design and bid emergency backup diesel generator for Wellfield Pump Station
- Award construction contracts for Wells 20, 21, 22, and 23
- Design Water SCADA replacement
- Ongoing register replacements for end-of-life cycle transition for Omni meters (> 1")
- Complete Construction contract to rehabilitate Well 16
- Design Well 14 Slim line Baker Hughes Pump replacement
- Design Well 20 and 21 piping and site improvements
- Replace miscellaneous distribution lines
- Continue proactive valve program
- Improve fire flows in areas with flows below 1000 gpm
- Enhance water quality control measures
- Install strategically placed valves to improve distribution system operation
- Complete design of two wells for the Aquifer and Storage Recovery ("ASR") and bid ASR wells
- Design Phase 3 of infrastructure along W SH 21 and Hwy 47 to convert Bryan customer from Wellborn SUD
- Design Cooling Tower replacements/upgrades for Towers 1, 2, & 4
- Designate sites for implementation of emergency generators for the water production system
- Design 12-inch waterline extension on Mumford Rd to Louis Mikulin
- Implement new customer portal solution with BTU for utility customers

Fiscal Year 2026 Goals and Objectives

- Construct new Water SCADA system
- Complete drilling of Wells 20, 21, 22, and 23
- Construct piping and site improvements for wells 20 & 21
- Construct Master Meter solution at High Service Pump Station and a new pump and electrical redundancy at High Service Pump Station
- Construct emergency generator for Wellfield Pump Station
- Construct Well 14 Slim line Baker Hughes Pump replacement
- 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
- Improve fire flows in areas with flows currently below 1000 gpm
- Construct Aquifer and Storage Recovery ("ASR") permanent wells
- Replace distribution lines undersized/inadequate for service level growth
- Phase 3 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 complete rehabilitation of Cooling Towers 1, 2, & 4

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 3,299,508	$ 3,723,500	$ 3,723,500	$ 3,439,200	$ 3,887,000	163,500	4.4%
Supplies	543,478	552,200	552,200	548,600	560,100	7,900	1.4%
Maintenance & Services	3,276,567	3,093,200	3,093,200	3,369,200	3,108,500	15,300	0.5%
Miscellaneous/Admin Reimb.	1,343,472	1,345,500	1,345,500	1,339,200	1,282,100	(63,400)	-4.7%
Capital Outlay	5,827,309	8,620,000	8,620,000	13,697,900	3,330,000	(5,290,000)	-61.4%
Debt Service	2,966,357	4,377,500	4,377,500	4,375,500	4,179,000	(198,500)	-4.5%
Transfers	1,502,859	1,547,200	1,547,200	1,568,500	1,433,400	(113,800)	-7.4%
Total Expenses	**$ 18,759,550**	**$ 23,259,100**	**$ 23,259,100**	**$ 28,338,100**	**$ 17,780,100**	**$ (5,479,000)**	**-23.6%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 Adopted
Full-Time Employee Count	**35.55**	**36.05**	**36.05**	**36.05**	**36.05**	**-**

City of Bryan, Texas
Water Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Operating Revenues:							
Water Sales	$ 15,168,208	$ 14,150,000	$ 14,150,000	$ 15,000,000	$ 15,000,000	$ 850,000	6.0%
Water Penalties	150,316	130,000	130,000	142,000	130,000	-	0.0%
Miscellaneous	510,908	493,300	493,300	500,000	492,000	(1,300)	-0.3%
Total Operating Revenues	15,829,432	14,773,300	14,773,300	15,642,000	15,622,000	848,700	5.7%
Non-Operating Revenues:							
Interest Income	635,356	500,000	500,000	650,000	500,000	-	0.0%
Gain (Loss) on Assets	10,805	-	-	-	-	-	0.0%
Water Tap Fees	266,985	260,000	260,000	260,000	260,000	-	0.0%
Inventory markup	30,342	27,000	27,000	30,000	27,000	-	0.0%
Effluent Sales	1,063,390	1,000,000	1,000,000	1,100,000	1,100,000	100,000	10.0%
Miscellaneous non-operating income	1,688,895	100,000	100,000	100,000	100,000	-	0.0%
Transfers In	48,379	66,100	66,100	66,100	67,000	900	1.4%
Total Non-Operating Revenues	3,744,151	1,953,100	1,953,100	2,206,100	2,054,000	100,900	5.2%
Total Revenues	19,573,583	16,726,400	16,726,400	17,848,100	17,676,000	949,600	5.7%
Expenditures							
Operating Expenses:							
Water Administration	1,089,699	995,200	995,200	981,200	1,017,200	22,000	2.2%
Water Production	3,841,055	3,660,000	3,660,000	3,860,600	3,721,900	61,900	1.7%
Water Distribution	2,944,271	3,254,300	3,254,300	3,107,400	3,350,100	95,800	2.9%
General & Admin. Reimbursement	588,000	804,900	804,900	804,900	748,500	(56,400)	-7.0%
Transfer to Other Funds	99,389	102,700	102,700	102,700	147,100	44,400	43.2%
Transfer to Debt Service	34,576	91,400	91,400	91,400	95,200	3,800	4.2%
Billing Service Reimbursement	579,245	614,400	614,400	614,400	431,100	(183,300)	-29.8%
Total Operating Expenses	9,176,235	9,522,900	9,522,900	9,562,600	9,511,100	(11,800)	-0.1%
Non-Operating Expenses:							
Annual Capital	1,378,541	8,620,000	8,620,000	13,640,000	3,330,000	(5,290,000)	-61.4%
Right of Way Payments	789,649	738,700	738,700	760,000	760,000	21,300	2.9%
Paying Agent Fee	102,636	5,000	5,000	3,000	5,000	-	0.0%
Debt Service	2,863,721	4,372,500	4,372,500	4,372,500	4,174,000	(198,500)	-4.5%
Total Non-Operating Expenses	5,134,548	13,736,200	13,736,200	18,775,500	8,269,000	(5,467,200)	-39.8%
Total Expenditures	14,310,782	23,259,100	23,259,100	28,338,100	17,780,100	(5,479,000)	-23.6%
Net Increase/(Decrease)	5,262,801	(6,532,700)	(6,532,700)	(10,490,000)	(104,100)		
Beginning Operating Funds	17,124,159	12,923,734	22,268,624	22,268,624	11,778,624		
Timing of Cash Flows	(118,336)	-	-	-	-		
Ending Operating Funds	**$ 22,268,624**	**$ 6,391,034**	**$ 15,735,924**	**$ 11,778,624**	**$ 11,674,524**		
# of Days of Reserve	886	245	603	450	448		
Reserve Requirement :							
(60 days operating expenses)	$ 1,508,422	$ 1,565,408	$ 1,565,408	$ 1,571,934	$ 1,563,468		
# 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 2026 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)
- Complete sewer mains on west side of Bryan along SH47 for future development
- Bush Lane Lift Station completed. Facility will provide sewer service along SH47
- Complete lift station and gravity line to Stella Ranch
- Complete design expansion for Thompsons Creek WWTP
- Design contract issued for Brushy Creek WWTP
- Design contract issued for Hwy 6 Lift Station. Facility will provide sewer service to Brushy Creek WWTP and eventually transfer the entire Burton Creek service area to Brushy Creek WWTP
- Hydraulic sewer model completed (All three sewer basins)
- Complete plant improvements at the Still Creek WWTP (bar screen, digester conversion, and grease plant rehabilitation)
- Bid Still Creek WWTP slope stabilization and outfall relocation
- Design offsite utilities to Brushy Creek WWTP
- Submit application to TCEQ for Brushy Creek WWTP reducing Phase 1 capacity from 6 MGD for 4 MGD

Fiscal Year 2027 Goals and Objectives

- Replace aging pumps and motors at Burton, Still and Thompsons Creek 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)
- Construct Still Creek WWTP slope stabilization and outfall relocation
- Complete design and easement acquisition for Offsite Utilities to Brushy Creek WWTP
- Replace Still Creek WWTP raw lift pumps
- Complete design of Brushy Creek WWTP and bid construction
- Complete design of Hwy 6 Lift Station, procure land, and bid construction
- Acquisition of TPDES Permit for Thompsons Creek expansion to 8 MGD
- Bid and construct replacement lift station for Mumford site

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 4,249,884	$ 4,479,600	$ 4,479,600	$ 4,372,100	$ 4,664,600	185,000	4.1%
Supplies	711,280	741,900	741,900	766,900	779,800	37,900	5.1%
Maintenance & Services	1,931,759	2,546,800	2,546,800	2,367,500	2,549,900	3,100	0.1%
Miscellaneous/Admin Reimb.	1,053,084	1,189,200	1,189,200	1,158,100	1,193,800	4,600	0.4%
Capital Outlay	8,155,783	6,100,000	6,100,000	8,608,500	4,860,000	(1,240,000)	-20.3%
Debt Service	1,869,893	2,935,600	2,935,600	2,935,600	2,857,200	(78,400)	-2.7%
Transfers	1,443,862	1,541,200	1,541,200	1,541,200	1,395,300	(145,900)	-9.5%
Total Expenses	**$ 19,415,545**	**$ 19,534,300**	**$ 19,534,300**	**$ 21,749,900**	**$ 18,300,600**	**$ (1,233,700)**	**-6.3%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 Adopted
Full-Time Employee Count	**42.95**	**43.95**	**43.95**	**43.95**	**43.95**	**-**

City of Bryan, Texas
Wastewater Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Operating Revenues							
Sewer System Revenue	$ 15,084,602	$ 14,100,000	$ 14,100,000	$ 14,600,000	$ 14,500,000	$ 400,000	2.8%
Sewer Penalties	119,054	112,000	112,000	110,000	112,000	-	0.0%
Miscellaneous	6,175	5,000	5,000	4,500	5,000	-	0.0%
Pretreatment Fees	767,484	680,000	680,000	680,000	750,000	70,000	10.3%
Hauler & Sewer Inspection Fees	83,340	69,500	69,500	45,600	49,300	(20,200)	-29.1%
Total Operating Revenues	16,060,655	14,966,500	14,966,500	15,440,100	15,416,300	449,800	3.0%
Non-Operating Revenues							
Sewer Tap Fees	242,185	200,000	200,000	190,000	200,000	-	0.0%
Miscellaneous-Non Operating	87,205	28,300	28,300	12,000	18,000	(10,300)	-36.4%
Transfers from Other Funds	324,564	322,100	322,100	322,100	324,000	1,900	0.6%
Interest Income	360,921	300,000	300,000	350,000	300,000	-	0.0%
Gain (Loss) on sale of asset	15,920	-	-	-	-	-	0.0%
Total Non-Operating Revenues	1,030,795	850,400	850,400	874,100	842,000	(8,400)	-1.0%
Total Revenues	17,091,450	15,816,900	15,816,900	16,314,200	16,258,300	441,400	2.8%
Expenditures							
Operating Expenses							
Wastewater Administration	534,246	894,400	894,400	745,300	930,800	36,400	4.1%
Wastewater Collection	2,662,627	2,811,900	2,811,900	2,649,300	2,902,400	90,500	3.2%
Wastewater Pre-Treatment	81,921	113,500	113,500	98,200	116,300	2,800	2.5%
Wastewater Treatment	3,235,588	3,486,000	3,486,000	3,476,500	3,546,900	60,900	1.7%
Environmental Services	848,160	777,000	777,000	821,600	804,900	27,900	3.6%
General & Admin Reimbursement	583,465	874,700	874,700	874,700	886,800	12,100	1.4%
Transfer to Other Funds	68,558	62,500	62,500	62,500	101,200	38,700	61.9%
Transfer to Debt Service	105,649	110,200	110,200	110,200	115,000	4,800	4.4%
Billing Service Reimbursement	578,220	623,300	623,300	623,300	429,100	(194,200)	-31.2%
Total Operating Expenses	8,698,434	9,753,500	9,753,500	9,461,600	9,833,400	79,900	0.8%
Non-Operating Expenses							
Annual Capital	3,692,287	6,100,000	6,100,000	8,607,500	4,860,000	(1,240,000)	-20.3%
Right of Way Payments	755,413	745,200	745,200	745,200	750,000	4,800	0.6%
Paying Agent Fee	72,764	5,000	5,000	5,000	5,000	-	0.0%
Debt Service	1,797,129	2,930,600	2,930,600	2,930,600	2,852,200	(78,400)	-2.7%
Total Non-Operating Expenses	6,317,593	9,780,800	9,780,800	12,288,300	8,467,200	(1,313,600)	-13.4%
Total Expenditures	15,016,027	19,534,300	19,534,300	21,749,900	18,300,600	(1,233,700)	-6.3%
Net Increase/(Decrease)	2,075,423	(3,717,400)	(3,717,400)	(5,435,700)	(2,042,300)		
Beginning Operating Funds	9,501,977	5,893,915	11,153,324	11,153,324	5,717,624		
Timing of Cash Flows	(424,075)	-	-	-	-		
Ending Operating Funds	**$ 11,153,324**	**$ 2,176,515**	**$ 7,435,924**	**$ 5,717,624**	**$ 3,675,324**		
# of Days of Reserve	468	81	278	221	136		
Reserve Requirement :							
(60 days operating expenses)	$ 1,429,880	$ 1,603,315	$ 1,603,315	$ 1,555,332	$ 1,616,449		
# 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 2026 Accomplishments

- Maintained reduced residential solid waste service rates at $13.50/month (previous rate of $14.09/month)
- Implemented an additional monthly safety/job-specific training focused on solid waste industry best practices to improve driver safety
- 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 Troubadour Festival, Household Hazardous Waste, Texas Trash-off, Litter Index, First Fridays, Maroon and White Nights, and other downtown events
- Successfully added one (1) new route to B&B services
- Implemented a remote work option for Call Center staff during inclement weather, enabling staff to issue work orders and manage the call queue without service interruption
- Established system for temporary staff to assist Call Center when required

Fiscal Year 2027 Goals and Objectives

- Ensure zero (0) days of service interruptions
- Optimize and rebalance routes with new routing solution, Routeware/EasyRoute
- Successfully implement an additional Residential 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
- Continue to participate as stakeholder for Webex project team
- Implement customer feedback tool associated with Webex upgrade
- Continue to incorporate and implement Routeware into Workflow process for Call Center

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 4,223,909	$ 4,426,200	$ 4,426,200	$ 4,353,100	$ 4,661,700	235,500	5.3%
Supplies	640,948	783,400	783,400	805,300	786,700	3,300	0.4%
Maintenance & Services	754,998	756,000	756,000	798,800	726,400	(29,600)	-3.9%
Miscellaneous/Admin Reimb.	886,846	1,015,500	1,015,500	998,700	1,057,700	42,200	4.2%
Capital Outlay	2,871,793	2,253,200	2,253,200	2,376,000	2,140,100	(113,100)	-5.0%
Transfers	1,184,961	1,322,700	1,322,700	1,322,700	1,007,000	(315,700)	-23.9%
Total Expenses	**$ 10,563,458**	**$ 10,557,000**	**$ 10,557,000**	**$ 10,654,600**	**$ 10,379,600**	**$ (177,400)**	**-1.7%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 Adopted
Full-Time Employee Count	**45**	**46**	**46**	**46**	**47**	**1**

City of Bryan, Texas
Solid Waste Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Operating Revenues							
Residential Refuse	$ 5,122,462	$ 5,181,400	$ 5,181,400	$ 5,200,000	$ 5,310,900	$ 129,500	2.5%
Commercial Refuse	4,140,375	4,305,000	4,305,000	4,130,000	4,200,000	(105,000)	-2.4%
Penalties	72,940	75,000	75,000	70,000	75,000	-	0.0%
License & Permit Fees	123,106	80,000	80,000	80,000	80,000	-	0.0%
Miscellaneous	5,271	7,000	7,000	7,000	7,000	-	0.0%
Total Operating Revenues	9,464,155	9,648,400	9,648,400	9,487,000	9,672,900	24,500	0.3%
Non-Operating Revenues							
Interest Income	306,209	225,000	225,000	305,000	225,000	-	0.0%
Transfers In	135,277	147,800	147,800	147,800	154,000	6,200	4.2%
Gain/(Loss) on sale of Asset	345,250	-	-	10,100	-	-	0.0%
Total Non-Operating Revenues	786,735	372,800	372,800	462,900	379,000	6,200	1.7%
Total Revenues	10,250,890	10,021,200	10,021,200	9,949,900	10,051,900	30,700	0.3%
Expenditures							
Operating Expenses							
Administration	5,023,219	5,413,700	5,413,700	5,411,900	5,532,300	118,600	2.2%
Call Center	429,690	451,400	451,400	446,300	533,900	82,500	18.3%
Recycling	323,828	345,800	345,800	327,500	353,900	8,100	2.3%
Admin Reimbursement	729,967	770,200	770,200	770,200	812,400	42,200	5.5%
Billing Service Reimbursement	645,068	704,500	704,500	704,500	355,900	(348,600)	-49.5%
Transfer to Debt Service Fund	102,044	106,400	106,400	106,400	110,800	4,400	4.1%
Total Operating Expenses	7,253,816	7,792,000	7,792,000	7,766,800	7,699,200	(92,800)	-1.2%
Non-Operating Expenses							
Transfer to Wastewater	20,375	21,000	21,000	21,000	47,800	26,800	127.6%
Transfer to Water	16,126	16,500	16,500	16,500	17,000	500	3.0%
Right of Way Use Fee	463,142	474,300	474,300	474,300	475,500	1,200	0.3%
Annual Capital	3,091,772	2,253,200	2,253,200	2,376,000	2,140,100	(113,100)	-5.0%
Total Non-Operating Expenses	3,591,415	2,765,000	2,765,000	2,887,800	2,680,400	(84,600)	-3.1%
Total Expenditures	10,845,231	10,557,000	10,557,000	10,654,600	10,379,600	(177,400)	-1.7%
Net Increase/(Decrease)	(594,341)	(535,800)	(535,800)	(704,700)	(327,700)		
Beginning Operating Funds	7,332,870	7,395,709	7,002,862	7,002,862	6,298,162		
Timing of Cash Flows	264,333	-	-	-	-		
Ending Operating Funds	**$ 7,002,862**	**$ 6,859,909**	**$ 6,467,062**	**$ 6,298,162**	**$ 5,970,462**		
# of Days of Reserve	352	321	303	296	283		
Reserve Requirement :							
(60 days operating expenses)	$ 1,192,408	$ 1,280,877	$ 1,280,877	$ 1,276,734	$ 1,265,622		
# 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 2026 Accomplishments

- Completed construction of 17,000SF box hangar
- Engineering Phase Apron Expansion completed
- Construction of Apron Expansion started
- Engineering Phase of Parking Lot Expansion completed
- Construction of Parking Lot Expansion completed
- Engineering Phase of Rinse Pad Construction completed
- Construction of Rinse Pad completed

Fiscal Year 2027 Goals and Objectives

- Promote Coulter Airfield to City of Bryan business travelers
- Promote Coulter Airfield to citizens of Bryan
- Complete Construction Phase of Apron Expansion
- Increase business aircraft operations
- Begin design of Vehicle Service Road

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 413,095	$ 443,200	$ 443,200	$ 432,900	$ 461,100	17,900	4.0%
Supplies	390,410	414,800	414,800	452,900	395,500	(19,300)	-4.7%
Maintenance & Services	220,368	305,500	305,500	326,000	335,300	29,800	9.8%
Miscellaneous/Admin Reimb.	212,545	240,400	240,400	243,100	279,400	39,000	16.2%
Capital Outlay	194,692	210,000	210,000	279,000	100,000	(110,000)	-52.4%
Debt Service	401,856	314,600	314,600	314,600	438,400	123,800	39.4%
Transfers	1,822	4,800	4,800	4,800	5,000	200	4.2%
Total Expenses	**$ 1,834,788**	**$ 1,933,300**	**$ 1,933,300**	**$ 2,053,300**	**$ 2,014,700**	**$ 81,400**	**4.2%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 Adopted
Full-Time Employee Count	**4**	**4**	**4**	**4**	**4**	**-**

City of Bryan, Texas
Airport Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Operating Revenues:							
Rent	$ 379,502	$ 305,000	$ 305,000	$ 360,000	$ 360,000	$ 55,000	18.0%
Fuel Revenue	524,855	425,000	425,000	550,000	562,000	137,000	32.2%
Total Operating Revenues	904,357	730,000	730,000	910,000	922,000	192,000	26.3%
Non-Operating Revenues:							
Grants and Reimbursements	144,845	100,000	100,000	100,000	50,000	(50,000)	-50.0%
Interest Income	28,568	20,000	20,000	25,000	22,000	2,000	10.0%
Misc. Revenues	14,576	10,000	10,000	10,000	10,000	-	0.0%
Transfers In	875,000	875,000	875,000	875,000	400,000	(475,000)	-54.3%
Total Non-Operating Revenues	1,062,989	1,005,000	1,005,000	1,010,000	482,000	(523,000)	-52.0%
Total Revenues	1,967,346	1,735,000	1,735,000	1,920,000	1,404,000	(331,000)	-19.1%
Expenditures							
Operating Expenses:							
Salaries and Benefits	413,095	443,200	443,200	432,900	461,100	17,900	4.0%
Supplies	51,394	14,800	14,800	12,900	15,500	700	4.7%
Fuel for resale	339,016	400,000	400,000	440,000	380,000	(20,000)	-5.0%
Maintenance	145,033	228,500	228,500	249,000	247,300	18,800	8.2%
Transfer to City Debt Service	1,822	4,800	4,800	4,800	5,000	200	4.2%
Other Services and Charges	112,936	179,400	179,400	182,100	191,600	12,200	6.8%
Total Operating Expenses	1,063,296	1,270,700	1,270,700	1,321,700	1,300,500	29,800	2.3%
Non-Operating Expenses:							
Debt Service	401,856	314,600	314,600	314,600	438,400	123,800	39.4%
Annual Capital	194,692	210,000	210,000	279,000	100,000	(110,000)	-52.4%
Administrative Reimbursement	174,944	138,000	138,000	138,000	175,800	37,800	27.4%
Total Non-Operating Expenses	771,492	662,600	662,600	731,600	714,200	51,600	7.8%
Total Expenditures	1,834,788	1,933,300	1,933,300	2,053,300	2,014,700	81,400	4.2%
Net Increase /(Decrease)	132,558	(198,300)	(198,300)	(133,300)	(610,700)		
Beginning Operating Funds	1,164,937	635,656	968,302	968,302	835,002		
Timing of Cash Flows	(329,193)	-	-	-	-		
Ending Operating Funds	**$ 968,302**	**$ 437,356**	**$ 770,002**	**$ 835,002**	**$ 224,302**		
# of Days of Reserve	332	126	221	231	63		
Reserve Requirement :							
(60 days operating expenses)	$ 175,713	$ 174,788	$ 208,882	$ 217,266	$ 213,781		
# of Days Required	60	60	60	60	60		

Operating Funds = Unrestricted Cash

City of Bryan, Texas
Bryan Commerce and Development Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Operating Revenues:							
Property Sales	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Total Operating Revenues	-	-	-	-	-	-	0.0%
Non-Operating Revenues:							
Interest Income	269,071	125,000	125,000	200,000	150,000	25,000	20.0%
Miscellaneous Revenue	(184,314)	-	-	1,072,500	1,500,000	1,500,000	0.0%
Total Non-Operating Revenues	84,757	125,000	125,000	1,272,500	1,650,000	1,525,000	1220.0%
Total Revenues	84,757	125,000	125,000	1,272,500	1,650,000	1,525,000	1220.0%
Expenditures							
Operating Expenses:							
Other services and charges	81,873	200,000	200,000	1,025,000	2,658,200	2,458,200	1229.1%
Land/Building Purchase	1,787,546	1,000,000	1,000,000	1,250,000	2,000,000	1,000,000	100.0%
Land Purchase - Builder Infill Program	144,573	300,000	300,000	-	300,000	-	0.0%
Contractual Obligations	2,500	100,000	100,000	221,000	610,500	510,500	510.5%
Total Operating Expenses	2,016,491	1,600,000	1,600,000	2,496,000	5,568,700	3,968,700	1839.6%
Non-Operating Expenses:							
Admin Reimbursements	63,716	71,800	71,800	71,800	89,500	17,700	24.7%
Transfer to General Fund	39,664	-	-	-	-	-	0.0%
Total Non-Operating Expenses	103,380	71,800	71,800	71,800	89,500	17,700	24.7%
Total Expenditures	2,119,871	1,671,800	1,671,800	2,567,800	5,658,200	3,986,400	238.4%
Net Increase/(Decrease)	(2,035,114)	(1,546,800)	(1,546,800)	(1,295,300)	(4,008,200)		
Beginning Operating Funds	7,591,558	7,207,189	6,263,787	6,263,787	4,968,487		
Timing of Cash Flows	(1,327,771)	-	-	-	-		
Ending Operating Funds	**$ 6,263,787**	**$ 5,660,389**	**$ 4,716,987**	**$ 4,968,487**	**$ 960,287**		
Minimum Target Fund Balance ≥ $0	$ -	$ -	$ -	$ -	$ -		

CITY OF BRYAN

The Good Life, Texas Style.™

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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 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Hotel Occupancy Tax Fund	$ 3,079,571	$ 3,030,000	$ 3,030,000	$ 3,095,000	$ 3,055,000	$ 25,000	0.8%
Street Improvement Fund	7,185,021	6,860,000	6,860,000	7,161,000	7,310,000	450,000	6.6%
Drainage Fund	1,196,403	1,065,000	1,065,000	1,239,500	1,269,500	204,500	19.2%
TIRZ #10 (Traditions) Fund	5,157,336	3,615,700	3,615,700	3,500,000	-	(3,615,700)	-100.0%
TIRZ #19 (Nash Street) Fund	518,826	-	-	-	-	-	0.0%
TIRZ #21 (Downtown) Fund	485,719	476,100	476,100	530,000	675,000	198,900	41.8%
TIRZ #22 (Target and North) Fund	526,196	535,000	535,000	512,000	615,000	80,000	15.0%
Court Technology Fund	45,751	34,000	34,000	36,000	35,000	1,000	2.9%
Community Development Fund	1,464,226	1,083,100	1,083,100	1,559,900	1,528,700	445,600	41.1%
Capital Reserve Fund	56,785	50,000	50,000	52,000	50,000	-	0.0%
Oil & Gas Fund	392,940	415,000	415,000	323,500	343,100	(71,900)	-17.3%
Travis Bryan Midtown Park Operations Fund	3,821,256	3,968,800	3,968,800	4,010,000	3,825,000	(143,800)	-3.6%
Phillips Event Center Fund	4,269,982	3,455,000	3,455,000	4,205,200	3,671,000	216,000	6.3%
The Queen & Palace Theaters Fund	1,239,014	1,381,000	1,381,000	1,465,000	1,405,000	24,000	1.7%
Total Revenues	**$ 29,439,026**	**$ 25,968,700**	**$ 25,968,700**	**$ 27,689,100**	**$ 23,782,300**	**$ (2,186,400)**	**-8.4%**
Expenditures							
Hotel Occupancy Tax Fund	$ 3,287,423	$ 3,669,000	$ 3,669,000	$ 3,543,800	$ 3,437,300	$ (231,700)	-6.3%
Street Improvement Fund	7,977,697	7,857,700	7,857,700	8,774,400	7,490,000	(367,700)	-4.7%
Drainage Fund	576,031	2,105,200	2,105,200	909,200	1,166,500	(938,700)	-44.6%
TIRZ #10 (Traditions) Fund	732,422	13,339,100	13,339,100	13,284,931	-	(13,339,100)	-100.0%
TIRZ #19 (Nash Street) Fund	1,424,302	-	-	-	-	-	0.0%
TIRZ #21 (Downtown) Fund	718,972	941,900	941,900	341,900	1,091,700	149,800	0.0%
TIRZ #22 (Target and North) Fund	739,868	506,000	506,000	581,000	436,200	(69,800)	-13.8%
Court Technology Fund	29,451	51,500	51,500	31,000	51,500	-	0.0%
Community Development Fund	1,736,386	1,083,100	1,083,100	1,851,500	1,530,100	447,000	41.3%
Capital Reserve Fund	-	-	-	-	-	-	0.0%
Oil & Gas Fund	-	-	-	-	-	-	0.0%
Travis Bryan Midtown Park Operations Fund	7,450	140,000	140,000	23,200	25,200	(114,800)	-82.0%
Phillips Event Center Fund	4,219,599	3,430,600	3,430,600	3,794,700	3,994,900	564,300	16.4%
The Queen & Palace Theaters Fund	1,330,820	1,398,700	1,398,700	1,406,200	1,466,600	67,900	4.9%
Total Expenditures	**$ 22,780,422**	**$ 34,522,800**	**$ 34,522,800**	**$ 34,541,831**	**$ 20,690,000**	**$ (13,832,800)**	**-40.1%**

CITY OF BRYAN, TEXAS
Hotel Occupancy Tax Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Room Tax Receipts	$ 2,931,409	$ 2,965,000	$ 2,965,000	$ 3,050,000	$ 3,000,000	$ 35,000	1.2%
Interest Income	57,636	65,000	65,000	45,000	55,000	(10,000)	-15.4%
Miscellaneous Revenues	90,526	-	-	-	-	-	0.0%
Total Revenues	3,079,571	3,030,000	3,030,000	3,095,000	3,055,000	25,000	0.8%
Expenditures							
Outside Agency Programs							
Arts and Culture Grants	134,650	185,000	185,000	160,000	185,000	-	0.0%
Arts and Culture Operational	68,700	75,000	75,000	74,500	75,000	-	0.0%
Communication Expenses - City of Bryan	3,907	20,000	20,000	10,000	20,000	-	0.0%
Parks and Recreation - City of Bryan	179,229	279,000	279,000	177,100	117,300	(161,700)	-58.0%
Destination Bryan	2,470,000	2,690,000	2,690,000	2,690,000	2,690,000	-	0.0%
Historical Restoration	-	100,000	100,000	100,000	50,000	(50,000)	-50.0%
The Stella - Economic Dev. Agreement	370,853	200,000	200,000	232,200	180,000	(20,000)	-10.0%
La Salle - Economic Dev. Agreement	-	75,000	75,000	75,000	75,000	-	100.0%
Total Outside Agency Programs	3,227,339	3,624,000	3,624,000	3,518,800	3,392,300	(231,700)	-6.4%
Events and Other Expenditures							
Unspecified Events	37,390	25,000	25,000	-	25,000	-	0.0%
GovOS	22,694	20,000	20,000	25,000	20,000	-	0.0%
Total Events	60,084	45,000	45,000	25,000	45,000	-	0.0%
Total Expenditures	3,287,423	3,669,000	3,669,000	3,543,800	3,437,300	(231,700)	-6.3%
Net Increase/Decrease	(207,852)	(639,000)	(639,000)	(448,800)	(382,300)		
Beginning Fund Balance	1,914,602	1,424,707	1,655,006	1,655,006	1,206,206		
Timing of Cash Flows	(51,744)	-	-	-	-		
Ending Operating Funds	**$ 1,655,006**	**$ 785,707**	**$ 1,016,006**	**$ 1,206,206**	**$ 823,906**		
# of Days Reserve	184	78	101	124	87		
Minimum Operating Reserve Target:							
(60 days operating expenses)	$ 540,398	$ 603,123	$ 603,123	$ 582,542	$ 565,036		
# of Days Reserve Target	60	60	60	60	60		

CITY OF BRYAN, TEXAS
Street Improvement Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Fees	$ 6,621,068	$ 6,500,000	$ 6,500,000	$ 6,700,000	$ 6,800,000	$ 300,000	4.6%
Other	65,890	60,000	60,000	61,000	60,000	-	0.0%
Interest Income	498,062	300,000	300,000	400,000	450,000	150,000	50.0%
Total Revenues	7,185,021	6,860,000	6,860,000	7,161,000	7,310,000	450,000	6.6%
Total Revenues and Transfers In	7,185,021	6,860,000	6,860,000	7,161,000	7,310,000	450,000	6.6%
Expenditures							
Street Improvement Maintenance	5,019,887	500,000	500,000	693,600	920,000	420,000	84.0%
Professional Services	10,652	150,000	150,000	171,000	535,000	385,000	256.7%
Admin Reimbursement	126,548	189,000	189,000	189,000	97,700	(91,300)	-48.3%
Uncollectible Accounts	15,974	24,000	24,000	16,400	24,000	-	0.0%
Annual Capital	2,321,947	6,465,000	6,465,000	7,173,500	5,400,000	(1,065,000)	-16.5%
Transfer to Debt Service	372,100	372,200	372,200	373,400	374,000	1,800	0.5%
Billing Service Reimbursement	110,588	157,500	157,500	157,500	139,300	(18,200)	-11.6%
Total Expenditures	7,977,697	7,857,700	7,857,700	8,774,400	7,490,000	(367,700)	-4.7%
Net Increase/(Decrease)	(792,676)	(997,700)	(997,700)	(1,613,400)	(180,000)		
Beginning Operating Funds	12,098,312	12,452,895	11,286,614	11,286,614	9,673,214		
Timing of Cash Flows	(19,022)	-	-	-	-		
Ending Operating Funds	**$ 11,286,614**	**$ 11,455,195**	**$10,288,914**	**$ 9,673,214**	**$ 9,493,214**		
# of Days of Reserve	516	532	478	402	463		
Minimum Operating Reserve Target:							
(60 days operating expenses)	$ 1,311,402	$ 1,291,677	$ 1,291,677	$ 1,442,367	$ 1,231,233		
# of Days Required	60	60	60	60	60		

CITY OF BRYAN, TEXAS
Drainage Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 Projected	FY 2026 Proposed	$Chng/FY 25 Adopted	%Chng /FY 25
Revenues							
Fees	$ 1,104,799	$ 1,021,000	$ 1,021,000	$ 1,150,000	$ 1,200,000	$ 179,000	17.5%
Other	10,995	9,000	9,000	9,500	9,500	500	5.6%
Interest Income	80,610	35,000	35,000	80,000	60,000	25,000	71.4%
Total Revenues	1,196,403	1,065,000	1,065,000	1,239,500	1,269,500	204,500	19.2%
Expenditures							
Storm System Maintenance	2,012	41,500	41,500	70,000	41,500	-	0.0%
Contr Engineer/Planning	-	35,000	35,000	58,400	-	(35,000)	100.0%
Uncollectible Accounts	2,849	5,000	5,000	2,900	5,000	-	0.0%
Storm System Capital	265,777	1,710,000	1,710,000	464,200	800,000	(910,000)	-53.2%
Admin. Reimbursements	124,383	172,300	172,300	172,300	178,600	6,300	3.7%
Debt Service	39,500	-	-	-	-	-	0.0%
Transfer to Debt Service	91,509	91,400	91,400	91,400	91,400	-	0.0%
Transfer to BTU	50,000	50,000	50,000	50,000	50,000	-	0.0%
Total Expenditures	576,031	2,105,200	2,105,200	909,200	1,166,500	(938,700)	-44.6%
Net Increase/(Decrease)	620,373	(1,040,200)	(1,040,200)	330,300	103,000		
Beginning Operating Funds	1,494,540	1,438,226	2,111,688	2,111,688	2,441,988		
Timing of Cash Flows	(3,225)	-	-	-	-		
Ending Operating Funds	**$ 2,111,688**	**$ 398,026**	**$ 1,071,488**	**$ 2,441,988**	**$ 2,544,988**		
# of Days Reserve	1,338	69	186	980	796		
Minimum Operating Reserve Target:							
(60 days operating expenses)	$ 94,690	$ 346,060	$ 346,060	$ 149,458	$ 191,753		
# of Days Reserve Target	60	60	60	60	60		

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Property tax - City	$ 3,241,842	$ 3,415,700	$ 3,415,700	$ 3,200,000	$ -	$ (3,415,700)	-100.0%
Property tax - County	1,562,890	-	-	-	-	-	0.0%
Interest Income	352,604	200,000	200,000	300,000	-	(200,000)	-100.0%
Total Revenues	5,157,336	3,615,700	3,615,700	3,500,000	-	(3,615,700)	-100.0%
Expenditures							
Transfer to Debt Service Fund	707,354	-	-	-	-	-	0.0%
Transfers Out*	-	8,826,400	8,826,400	8,900,904	-	(8,826,400)	100.0%
Contractual & Professional Services	25,068	4,512,700	4,512,700	4,384,027	-	(4,512,700)	-100.0%
Total Expenditures	732,422	13,339,100	13,339,100	13,284,931	-	(13,339,100)	-100.0%
Net Increase/(Decrease)	4,424,914	(9,723,400)	(9,723,400)	(9,784,931)	-		
Beginning Operating Funds	5,391,193	5,012,211	9,784,931	9,784,931	-		
Timing of Cash Flows	(31,176)	-	-	-	-		
Ending Operating Funds	**$ 9,784,931**	**$ (4,711,189)**	**$ 61,531**	**$ -**	**$ -**		
Fund Balance Reserve Requirement:							
($50,000 fund balance)	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ -		

*The City closed TIRZ #10 on 12/31/2025

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Property tax - City	$ 479,368	$ -	$ -	$ -	$ -	$ -	0.0%
Interest Income	39,457	-	-	-	-	-	0.0%
Total Revenues	518,826	-	-	-	-	-	0.0%
Expenditures							
Transfer to Debt Service Fund	111,500	-	-	-	-	-	0.0%
Transfer to General Fund*	1,312,801	-	-	-	-	-	0.0%
Total Expenditures	1,424,302	-	-	-	-	-	0.0%
Net Increase/(Decrease)	(905,476)	-	-	-	-		
Beginning Operating Funds	894,983	-	-	-	-		
Timing of Cash Flows	10,493	-	-	-	-		
Ending Operating Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
Fund Balance Reserve Requirement:							
($50,000 fund balance)	$ 50,000	$ 50,000	$ 50,000	$ -	$ -		

*The TIRZ #19 fund was closed in FY 2025

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Property tax - City	$ 453,701	$ 456,100	$ 456,100	$ 500,000	$ 650,000	$ 193,900	42.5%
Interest	32,018	20,000	20,000	30,000	25,000	5,000	25.0%
Total Revenues	485,719	476,100	476,100	530,000	675,000	198,900	41.8%
Expenditures							
Infrastructure Grant Fund	384,158	600,000	600,000	-	750,000	150,000	100.0%
Transfer to Debt Service Fund	322,264	341,900	341,900	341,900	341,700	(200)	-0.1%
Miscellaneous Projects	12,550	-	-	-	-	-	0.0%
Total Expenditures	718,972	941,900	941,900	341,900	1,091,700	149,800	15.9%
Net Increase/(Decrease)	(233,253)	(465,800)	(465,800)	188,100	(416,700)		
Beginning Operating Funds	973,884	1,049,240	748,284	748,284	936,384		
Timing of Cash Flows	7,653	-	-	-	-		
Ending Operating Funds	**$ 748,284**	**$ 583,440**	**$ 282,484**	**$ 936,384**	**$ 519,684**		
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 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Property tax - City	$ 507,120	$ 506,100	$ 506,100	$ 500,000	$ 600,000	$ 93,900	18.6%
Interest Income	19,076	28,900	28,900	12,000	15,000	(13,900)	-48.1%
Total Revenues	526,196	535,000	535,000	512,000	615,000	80,000	15.0%
Expenditures							
Contractual Services	335,000	100,000	100,000	175,000	179,200	79,200	79.2%
Transfer to Debt Service	404,868	406,000	406,000	406,000	135,300	(270,700)	-66.7%
Transfer to Other Funds	-	-	-	-	121,700	121,700	0.0%
Total Expenditures	739,868	506,000	506,000	581,000	436,200	(69,800)	-13.8%
Net Increase/(Decrease)	(213,672)	29,000	29,000	(69,000)	178,800		
Beginning Operating Funds	270,005	282,457	168,286	168,286	99,286		
Timing of Cash Flows	(111,953)	-	-	-	-		
Ending Operating Funds	**$ 168,286**	**$ 311,457**	**$ 197,286**	**$ 99,286**	**$ 278,086**		
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 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Technology Fee	$ 37,675	$ 29,000	$ 29,000	$ 30,000	$ 30,000	$ 1,000	3.4%
Interest Income	8,077	5,000	5,000	6,000	5,000	-	0.0%
Total Revenues	45,751	34,000	34,000	36,000	35,000	1,000	2.9%
Expenditures							
Supplies	189	13,500	13,500	500	13,500	-	0.0%
Maintenance	26,800	35,000	35,000	28,000	35,000	-	0.0%
Communication Data Lines	2,462	3,000	3,000	2,500	3,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenditures	29,451	51,500	51,500	31,000	51,500	-	0.0%
Net Increase/(Decrease)	16,300	(17,500)	(17,500)	5,000	(16,500)		
Beginning Fund Balance	179,906	158,618	196,225	196,225	201,225		
Timing of Cash Flows	19	-	-	-	-		
Ending Operating Funds	**$ 196,225**	**$ 141,118**	**$ 178,725**	**$ 201,225**	**$ 184,725**		
# of Days Reserve	2,432	1,000	1,267	2,369	1,309		
Minimum Operating Reserve Target:							
(60 days operating expenses)	$ 4,841	$ 8,466	$ 8,466	$ 5,096	$ 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 2026 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 Neighborly.
- 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.
- 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.
- Collaborated with Texas A&M University by employing Work Study students.
- Participated in multiple housing related initiatives.
- Assisted 3 households in achieving homeownership through the Down Payment Assistance Program.
- Completed 2 full home reconstruction projects. One utilizing HUD HOME grant funds, and one through Rebuilding Together BCS
- Completed more than 50 minor repair projects to stabilize Bryan's existing single-family housing stock.
- Completed 2 voluntary demolitions of dilapidated homes
- Developed the new Microenterprise Grant to facilitate the growth of local small businesses.
- 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 2024 Consolidated Annual Performance and Evaluation Report.
- Completed and received approval of the 2026 Annual Action Plan required by the Department of Housing and Urban Development

Fiscal Year 2027 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.
- Collaborate with Texas A&M University by employing Work Study students.
- Complete at least 45 minor repair projects.
- Complete at least 2 full home reconstruction projects.
- Provide at least 4 individuals with Down Payment Assistance.
- Assist at least 4 public service agencies with providing direct services to low-to-moderate income households or individuals.
- Assist at least 3 small businesses through the Microenterprise Grant.

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 330,730	$ 527,200	$ 527,200	$ 367,400	$ 548,200	$ 21,000	4.0%
Supplies	2,640	800	800	15,111	16,500	15,700	1962.5%
Maintenance & Services	5,770	49,900	49,900	28,600	2,500	(47,400)	-95.0%
Miscellaneous/Admin Reimb.	1,071,294	505,200	505,200	1,117,693	1,001,100	495,900	98.2%
Capital Outlay	325,953	-	-	-	-	-	0.0%
Total Expenses	**$ 1,736,386**	**$ 1,083,100**	**$ 1,083,100**	**$ 1,528,804**	**$ 1,568,300**	**$ 485,200**	**44.8%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 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 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Community Development Block Grant	$ 1,140,640	$ 618,700	$ 618,700	1,062,968	$ 919,700	$ 301,000	48.7%
HOME Grant	202,147	414,000	414,000	477,068	538,600	124,600	30.1%
CDBG Program Income - Revolving Loan	31,619	50,400	50,400	40,000	40,000	(10,400)	-20.6%
HOME Program Income	74,819	-	-	72,000	70,000	70,000	0.0%
Recaptured Funds	15,000	-	-	-	-	-	0.0%
Total Revenues	1,464,226	1,083,100	1,083,100	1,652,036	1,568,300	485,200	44.8%
Expenditures							
CD Administration	455,303	162,900	162,900	183,922	175,900	13,000	8.0%
CDBG Housing Admin	858,989	235,400	235,400	780,040	784,500	549,100	233.3%
CDBG Public Services	130,723	120,000	120,000	65,000	110,200	(9,800)	-8.2%
HOME Admin	34,912	35,000	35,000	34,784	36,600	1,600	4.6%
HOME Grants	256,459	529,800	529,800	465,058	461,100	(68,700)	-13.0%
Total Expenditures	1,736,386	1,083,100	1,083,100	1,528,804	1,568,300	485,200	44.8%
Net Increase/(Decrease)	(272,160)	-	-	123,232	-		
Beginning Fund Balance	(240,897)	-	(123,232)	(123,232)	-		
Timing of Cash Flows	389,825	-	-	-	-		
Ending Operating Funds	**$ (123,232)**	**$ -**	**$ (123,232)**	**$ -**	**$ -**		
Minimum Target Fund Balance ≥ $0	$ -	$ -	$ -	$ -	$ -		

CITY OF BRYAN, TEXAS
Capital Reserve Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Interest Income	$ 56,785	$ 50,000	$ 50,000	$ 52,000	$ 50,000	$ -	0.0%
Total Revenues	56,785	50,000	50,000	52,000	50,000	-	0.0%
Expenditures							
Total Expenditures	-	-	-	-	-	-	0.0%
Net Increase/(Decrease)	56,785	50,000	50,000	52,000	50,000		
Beginning Operating Funds	1,350,279	1,311,626	1,406,281	1,406,281	1,458,281		
Timing of Cash Flows	(783)	-	-	-	-		
Ending Operating Funds	**$ 1,406,281**	**$ 1,361,626**	**$ 1,456,281**	**$ 1,458,281**	**$ 1,508,281**		
Minimum Target Fund Balance ≥ $0	$ -	$ -	$ -	$ -	$ -		

CITY OF BRYAN, TEXAS
Oil & Gas Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Property Taxes	$ 198,900	$ 148,500	$ 148,500	$ 148,500	$ 153,100	$ 4,600	3.1%
Royalties	93,644	155,000	155,000	85,000	90,000	(65,000)	-41.9%
Interest Income	100,396	111,500	111,500	90,000	100,000	(11,500)	-10.3%
Total Revenues	392,940	415,000	415,000	323,500	343,100	(71,900)	-17.3%
Expenditures							
Transfers out	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	0.0%
Net Increase/(Decrease)	392,940	415,000	415,000	323,500	343,100		
Beginning Operating Funds	2,065,902	1,995,567	2,460,465	2,460,465	2,783,965		
Timing of Cash Flows	1,623	-	-	-	-		
Ending Operating Funds	**$ 2,460,465**	**$ 2,410,567**	**$ 2,875,465**	**$ 2,783,965**	**$ 3,127,065**		
Minimum Target Fund Balance ≥ $0	$ -	$ -	$ -	$ -	$ -		

TRAVIS BRYAN MIDTOWN PARK OPERATIONS

Mission Statement

The mission of the Travis Bryan 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 2026 Accomplishments

- Hosted first annual Troubadour Festival
- Continued improvements to festival site
- Assumed management and operations of Travis Major Field
- Completed Capital Improvement projects at Travis Major Field
- Completed boardwalk
- Inaugural season for Bryan Yard Dogs at Travis Major Field
- Installed Christmas lights in park
- Renamed Bomber Drive to extend Midtown Park Boulevard
- Completed new park storage
- Hosted TAAF Summer Games of Texas Opening Ceremony

Fiscal Year 2027 Goals and Objectives

- Finish enhancements to Bryan Midtown Lake
- Completion of Schulman's Movie Bowl Grille
- Begin installation of signature playground
- Begin construction of signature playground
- Expand DBat
- Expand Legends Event Center

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 245,303	$ 379,300	$ 379,300	$ 262,900	$ 512,500	$ 133,200	35.1%
Supplies	1,312,571	1,325,000	1,325,000	1,165,300	1,670,900	345,900	26.1%
Maintenance & Services	958,705	1,179,500	1,179,500	1,249,500	1,290,400	110,900	9.4%
Miscellaneous/Admin Reimb.	1,489,597	1,485,000	1,485,000	1,660,800	1,792,100	307,100	20.7%
Capital Outlay	110,927	535,700	535,700	550,900	212,000	(323,700)	-60.4%
Total Expenses	**$ 4,117,104**	**$ 4,904,500**	**$ 4,904,500**	**$ 4,889,400**	**$ 5,477,900**	**$ 573,400**	**11.7%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 Adopted
Full-Time Employee Count	**1**	**3**	**3**	**3**	**3**	**-**

CITY OF BRYAN, TEXAS
Travis Bryan Midtown Park Operations Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Legends Event Center Revenues	$ 2,727,829	$ 2,468,800	$ 2,468,800	$ 2,500,000	$ 2,650,000	$ 181,200	7.3%
Travis Park Fields Revenues	178,417	200,000	200,000	190,000	250,000	50,000	25.0%
Ground Lease	608,809	200,000	200,000	200,000	200,000	-	0.0%
Interest Income	229,266	100,000	100,000	120,000	125,000	25,000	25.0%
Miscellaneous Revenues	76,936	-	-	-	-	-	0.0%
Total Revenues	3,821,256	2,968,800	2,968,800	3,010,000	3,225,000	256,200	8.6%
Transfers							
Transfer in from General Fund	-	1,000,000	1,000,000	1,000,000	600,000	(400,000)	-40.0%
Total Transfers	-	1,000,000	1,000,000	1,000,000	600,000	(400,000)	-40.0%
Total Revenues and Transfers	3,821,256	3,968,800	3,968,800	4,010,000	3,825,000	(143,800)	-3.6%
Expenditures							
Legends Event Center:							
Supplies	1,236,481	1,150,000	1,150,000	1,079,900	1,287,200	137,200	11.9%
Maintenance	308,963	350,000	350,000	377,400	340,300	(9,700)	-2.8%
Utilities	340,062	350,000	350,000	370,000	355,900	5,900	1.7%
Advertising	53,718	60,000	60,000	57,800	60,000	-	0.0%
Insurance	31,536	32,000	32,000	32,000	54,300	22,300	69.7%
Contractual Services	382,456	350,000	350,000	393,700	395,000	45,000	12.9%
Contract Labor	663,929	765,000	765,000	700,000	770,800	5,800	0.8%
Other Misc. Expenses	42,217	50,000	50,000	90,000	110,000	60,000	120.0%
Capital Outlay	-	35,700	35,700	39,000	-	(35,700)	-100.0%
Legends Event Center Expenditures	3,059,362	3,142,700	3,142,700	3,139,800	3,373,500	230,800	7.3%
Travis Park Fields:							
Supplies	54,898	155,000	155,000	56,600	351,900	196,900	127.0%
Maintenance	47,286	50,000	50,000	69,000	111,000	61,000	122.0%
Utilities	36,263	42,000	42,000	38,600	40,000	(2,000)	-4.8%
Insurance	18,016	26,000	26,000	26,000	26,000	-	0.0%
Contractual Services	48,000	48,000	48,000	48,000	48,000	-	0.0%
Contract Labor	167,060	105,000	105,000	173,100	210,300	105,300	100.3%
Capital Outlay	-	-	-	-	-	-	0.0%
Travis Park Fields Expenditures	371,523	426,000	426,000	411,300	787,200	361,200	84.8%
Travis Major Field							
Salaries and Benefits							
Supplies	-	-	-	-	-	-	0.0%
Maintenance	-	-	-	70,000	70,000	70,000	0.0%
Utilities	-	-	-	40,000	41,300	41,300	0.0%
Insurance	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	32,000	33,000	33,000	0.0%
Capital Outlay	-	-	-	450,000	65,000	65,000	0.0%
Travis Park Major Field Expenditures	-	-	-	592,000	209,300	209,300	0.0%
Other Expenditures:							
Salaries and Benefits	245,303	379,300	379,300	262,900	512,500	133,200	35.1%
Supplies	21,193	20,000	20,000	28,800	31,800	11,800	59.0%
Maintenance	7,450	140,000	140,000	23,200	25,200	(114,800)	-82.0%
Utilities	36,013	30,000	30,000	44,600	45,000	15,000	50.0%
Insurance	79,397	99,500	99,500	100,900	121,400	21,900	22.0%
Contractual Services	185,935	167,000	167,000	224,000	225,000	58,000	34.7%
Capital Outlay	110,927	500,000	500,000	61,900	147,000	(353,000)	-70.6%
Other Expenditures	686,218	1,335,800	1,335,800	746,300	1,107,900	(227,900)	-17.1%
Total Expenditures	4,117,104	4,904,500	4,904,500	4,889,400	5,477,900	573,400	11.7%
Net Increase/(Decrease)	(295,847)	(935,700)	(935,700)	(879,400)	(1,652,900)		
Beginning Operating Funds	4,243,125	6,090,247	3,883,001	3,883,001	3,003,601		
Timing of Cash Flows	(64,277)	-	-	-	-		
Ending Operating Funds	**$ 3,883,001**	**$ 5,154,547**	**$ 2,947,301**	**$ 3,003,601**	**$ 1,350,701**		
# of Days of Reserve	344	384	219	224	90		
Minimum Operating Reserve Target:							
(30 days operating expenses)	$ 338,392	$ 403,110	$ 403,110	$ 401,868	$ 450,238		
# of Days Required	30	30	30	30	30		

CITY OF BRYAN, TEXAS
Phillips Event Center Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Golf Course Operating Revenue	$ 1,216,488	$ 1,150,000	$ 1,150,000	$ 1,250,000	$ 1,300,000	$ 150,000	13.0%
Facilities Operating Revenue	1,518,338	2,100,000	2,100,000	1,700,000	1,850,000	(250,000)	-11.9%
Interest Income	6,699	5,000	5,000	5,200	5,000	-	0.0%
Subtotal Revenues	2,741,525	3,255,000	3,255,000	2,955,200	3,155,000	(100,000)	-3.1%
Transfers							
Transfer in from General Fund	1,528,457	200,000	200,000	1,250,000	516,000	316,000	158.0%
Subtotal Transfers	1,528,457	200,000	200,000	1,250,000	516,000	316,000	158.0%
Total Revenues and Transfers	4,269,982	3,455,000	3,455,000	4,205,200	3,671,000	216,000	6.3%
Expenditures							
Golf Course:							
Supplies	318,539	200,000	200,000	320,000	300,000	100,000	50.0%
Maintenance	86,960	200,000	200,000	75,000	200,000	-	0.0%
Contract Labor	659,290	730,000	730,000	700,000	700,000	(30,000)	-4.1%
Annual Capital	300,223	100,900	100,900	100,800	220,500	119,600	118.5%
Golf Course Expenditures	1,365,012	1,230,900	1,230,900	1,195,800	1,420,500	189,600	15.4%
Facilities:							
Supplies	435,237	210,000	210,000	500,000	550,000	340,000	161.9%
Maintenance	74,052	-	-	60,000	100,000	100,000	0.0%
Cost of Goods	456,262	700,000	700,000	475,000	500,000	(200,000)	-28.6%
Contract Labor	1,076,700	750,000	750,000	1,150,000	1,000,000	250,000	33.3%
Annual Capital	79,466	26,400	26,400	26,400	-	(26,400)	-100.0%
Facilities Expenditures	2,121,718	1,686,400	1,686,400	2,211,400	2,150,000	463,600	27.5%
Other:							
Rental of Equipment	-	25,000	25,000	-	-	(25,000)	-100.0%
Supplies	71,616	75,000	75,000	30,000	50,000	(25,000)	-33.3%
Maintenance	293	75,000	75,000	-	50,000	(25,000)	-33.3%
Insurance	19,107	26,400	26,400	25,800	24,400	(2,000)	-7.6%
Management Fees and Incentives	277,996	270,000	270,000	290,000	300,000	30,000	11.1%
Annual Capital	363,858	41,900	41,900	41,700	-	(41,900)	-100.0%
Other Expenditures	732,870	513,300	513,300	387,500	424,400	(88,900)	-17.3%
Total Expenditures	4,219,599	3,430,600	3,430,600	3,794,700	3,994,900	564,300	16.4%
Net Increase/(Decrease)	50,382	24,400	24,400	410,500	(323,900)		
Beginning Operating Funds	36,714	142,683	(4,505)	(4,505)	405,995		
Timing of Cash Flows	(91,601)	-	-	-	-		
Ending Operating Funds	**$ (4,505)**	**$ 167,083**	**$ 19,895**	**$ 405,995**	**$ 82,095**		

CITY OF BRYAN, TEXAS
Queen and Palace Theaters Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Theater Operating Revenue	$ 547,022	$ 575,000	$ 575,000	$ 560,000	$ 600,000	$ 25,000	4.3%
Interest Income	7,204	6,000	6,000	5,000	5,000	(1,000)	-16.7%
Subtotal Revenues	554,225	581,000	581,000	565,000	605,000	24,000	4.1%
Transfers							
Transfer in from General Fund	684,789	800,000	800,000	900,000	800,000	-	0.0%
Subtotal Transfers	684,789	800,000	800,000	900,000	800,000	-	0.0%
Total Revenues and Transfers	1,239,014	1,381,000	1,381,000	1,465,000	1,405,000	24,000	1.7%
Expenditures							
Theaters:							
Contract Labor	593,986	575,000	575,000	600,000	625,000	50,000	8.7%
Supplies	169,816	225,000	225,000	180,000	200,000	(25,000)	-11.1%
Maintenance	39,142	15,000	15,000	40,000	45,000	30,000	200.0%
Utilities	30,129	30,000	30,000	32,000	32,000	2,000	6.7%
Advertising	65,879	100,000	100,000	70,000	75,000	(25,000)	-25.0%
Miscellaneous	112,791	145,000	145,000	175,000	180,000	35,000	24.1%
Annual Capital	-	-	-	-	-	-	0.0%
Theater Expenditures	1,011,744	1,090,000	1,090,000	1,097,000	1,157,000	67,000	6.1%
Other:							
Insurance	14,631	8,700	8,700	9,200	9,600	900	10.3%
Management Fees and Incentives	304,446	300,000	300,000	300,000	300,000	-	0.0%
Other Expenditures	319,076	308,700	308,700	309,200	309,600	900	0.3%
Total Expenditures	1,330,820	1,398,700	1,398,700	1,406,200	1,466,600	67,900	4.9%
Net Increase/(Decrease)	(91,806)	(17,700)	(17,700)	58,800	(61,600)		
Beginning Operating Funds	179,844	149,679	97,611	97,611	156,411		
Timing of Cash Flows	9,573	-	-	-	-		
Ending Operating Funds	**$ 97,611**	**$ 131,979**	**$ 79,911**	**$ 156,411**	**$ 94,811**		

CITY OF BRYAN

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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 2027 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 2027 are anticipated to be $17,022,600, which is an increase of $476,000, or 2.9%, from the FY 2026 adopted budget. The variance in projected revenues is driven by the increase in City contributions, which are expected to increase by $438,700, or 3.5%, an increase in retiree health premiums, which are expected to increase by $14,600 or 2.2%, and a slight increase in the Employee contributions category.

Total expenditures for FY 2027 are anticipated to be $18,860,900, which is an increase of $2,655,700, or 16.4%, from the FY 2026 adopted budget. This variance is primarily due to increases in health insurance claims expenditures, which are projected to increase by $2,285,400, or 17.9%, among other smaller expenditure increases.

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 2027 are anticipated to be $3,552,500, which is an increase of $123,600, or 3.6%, from the FY 2026 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 and a projected small increase in the stop loss aggregate refund.

Total expenditures for FY 2027 are anticipated to be $4,171,700, which is an increase of $478,500, or 13.0%, from the FY 2026 adopted budget. The variance is primarily related to 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 2027 are projected to be $507,000, which is an increase of $143,500, or 39.5%, from the FY 2026 adopted budget. The variance is driven by an increase in the administrative reimbursements to the Warehouse fund from other funds from the FY 2026 adopted budget.

Total expenditures for FY 2027 are anticipated to be $506,100, which is an increase of $47,200, or 10.3%, from the FY 2026 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 and supplies.

CITY OF BRYAN, TEXAS
Internal Service Funds
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Employee Benefits Fund	$ 19,627,083	$ 16,546,600	$ 16,546,600	$ 18,976,600	$ 17,022,600	$ 476,000	2.9%
Self Insurance Fund	3,477,769	3,428,900	3,428,900	3,531,000	3,552,500	123,600	3.6%
Warehouse Fund	365,485	363,500	363,500	403,300	507,000	143,500	39.5%
Total Revenues	**$ 23,470,337**	**$ 20,339,000**	**$ 20,339,000**	**$ 22,910,900**	**$ 21,082,100**	**$ 743,100**	**3.7%**
Expenditures							
Employee Benefits Fund	$ 18,245,667	$ 16,205,200	$ 16,205,200	$ 18,449,000	$ 18,860,900	$ 2,655,700	16.4%
Self Insurance Fund	3,069,629	3,693,200	3,693,200	3,745,200	4,171,700	478,500	13.0%
Warehouse Fund	433,005	458,900	458,900	473,600	506,100	47,200	10.3%
Total Expenditures	**$ 21,748,301**	**$ 20,357,300**	**$ 20,357,300**	**$ 22,667,800**	**$ 23,538,700**	**$ 3,181,400**	**15.6%**

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 2026 Accomplishments

- Maintained online benefits enrollment portal to provide employees 24/7 access to benefit information.
- Increased enrollment in High Deductible Health Plan by 3%.
- Maintained high participation rate in Healthy Lifestyles Program with 98% completion rate.
- Continued to comply with all requirements of the Affordable Care Act and other government mandates including the implementation of Texas House Bill 4144.
- 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 with approximately 25 visits in 2025
- Continued to review and respond to employee health and safety risks through targeted and interactive safety discussions, programs, and policies.
- Collaborated with Employee Health Center staff to enroll employees in the Employee Health Center App and Patient portal achieving a 44% enrollment rate.
- Decreased Workers' Compensation Injury Frequency Rate by 10%.

Fiscal Year 2027 Goals and Objectives

- Continue employee benefit education campaign, "Be Well, Be Wise", with quarterly education topics.
- Enhance communication and educational opportunities for Plan Year 2027 Open Enrollment.
- Maintain high utilization of health kiosks.
- Continue to educate employees on the City's Health Plan to utilize the Employee Health Center App and Patient Portal to reach the 60% goal of enrollment across all St. Joseph practices.
- 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 with a focus on increasing interactivity.
- Launch the "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.

Financial Summary - Employee Benefits

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies	-	-	-	-	-	-	0.0%
Maintenance & Services	414,373	427,900	427,900	429,000	440,600	12,700	3.0%
Miscellaneous/Admin Reimb.	17,831,294	15,777,300	15,777,300	18,020,000	18,420,300	2,643,000	16.8%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Total Expenses	**$ 18,245,667**	**$ 16,205,200**	**$ 16,205,200**	**$ 18,449,000**	**$ 18,860,900**	**$ 2,655,700**	**16.4%**

Financial Summary - Self Insurance

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 618,294	$ 695,800	$ 695,800	$ 645,000	$ 798,600	102,800	14.8%
Supplies	83,733	98,300	98,300	87,400	97,800	(500)	-0.5%
Maintenance & Services	1,217,354	1,304,500	1,304,500	1,371,300	1,494,300	189,800	14.5%
Miscellaneous/Admin Reimb.	1,041,370	1,234,500	1,234,500	1,521,400	1,660,100	425,600	34.5%
Capital Outlay	-	-	-	-	-	-	0.0%
Transfers	107,600	120,100	120,100	120,100	120,900	800	0.7%
Total Expenses	**$ 3,068,351**	**$ 3,453,200**	**$ 3,453,200**	**$ 3,745,200**	**$ 4,171,700**	**$ 718,500**	**20.8%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 Adopted
Full-Time Employee Count	**6**	**6**	**6**	**6**	**7**	**1**

City of Bryan, Texas
Employee Benefits Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng / FY 26
Revenues							
Operating Revenues							
Employee Contributions	$ 2,466,163	$ 2,476,200	$ 2,476,200	$ 2,416,100	$ 2,488,500	$ 12,300	0.5%
City Contributions	12,838,500	12,710,000	12,710,000	12,765,800	13,148,700	438,700	3.5%
Retiree Health Premiums	608,729	655,500	655,500	650,600	670,100	14,600	2.2%
Total Operating Revenues	15,913,391	15,841,700	15,841,700	15,832,500	16,307,300	465,600	2.9%
Non-Operating Revenues							
Interest Income	726,169	200,000	200,000	831,000	200,000	-	0.0%
Flex Admin Fee	5,555	6,600	6,600	5,600	6,600	-	0.0%
Miscellaneous	580	-	-	200	-	-	0.0%
Health Claim Rebates	1,649,459	-	-	647,500	-	-	0.0%
Stop/Loss Aggregate Refund	846,611	-	-	1,162,300	-		
Health Center Reimbursements	385,317	398,300	398,300	397,500	408,700	10,400	2.6%
Transfer from Other Funds	100,000	100,000	100,000	100,000	100,000	-	0.0%
Total Non-Operating Revenues	3,713,691	704,900	704,900	3,144,100	715,300	10,400	1.5%
Total Revenues	19,627,083	16,546,600	16,546,600	18,976,600	17,022,600	476,000	2.9%
Expenditures							
Operating Expenses							
Administrative Reimbursements	198,803	205,800	205,800	205,800	221,500	15,700	7.6%
Claims Administration	7,648	9,600	9,600	8,000	9,600	-	0.0%
H.S.A. - Employer Paid	406,725	418,300	418,300	421,000	431,000	12,700	3.0%
Health Insurance Administration	808,362	450,000	450,000	750,000	750,000	300,000	66.7%
Health Insurance Claims	14,873,789	12,750,000	12,750,000	15,035,400	15,035,400	2,285,400	17.9%
ACA Research & Reinsurance Fees	7,713	8,100	8,100	8,700	9,200	1,100	13.6%
Employee Assistance Program	21,747	21,800	21,800	21,800	21,800	-	0.0%
First Responder Critical Illness Insurance	-	-	-	19,800	20,000		
Stop Loss Premium	1,196,675	1,545,000	1,545,000	1,181,800	1,545,000	-	0.0%
Total Operating Expenses	17,521,463	15,408,600	15,408,600	17,652,300	18,043,500	2,634,900	17.1%
Non-Operating Expenses							
Employee Health Center	364,932	398,300	398,300	399,700	408,700	10,400	2.6%
Health Center Expense - Other Entities	359,273	398,300	398,300	397,000	408,700	10,400	2.6%
Total Non-Operating Expenses	724,204	796,600	796,600	796,700	817,400	20,800	2.6%
Total Expenditures	18,245,667	16,205,200	16,205,200	18,449,000	18,860,900	2,655,700	16.4%
Net Increase/(Decrease)	1,381,416	341,400	341,400	527,600	(1,838,300)		
Beginning Operating Funds	15,010,623	12,456,932	15,804,507	15,804,507	16,332,107		
Timing of Cash Flows	(587,532)	-	-	-	-		
Ending Operating Funds	**$ 15,804,507**	**$ 12,798,331**	**$ 16,145,907**	**$ 16,332,107**	**$ 14,493,807**		
# Days of Reserve	316	288	364	323	280		
Fund Balance Reserve Required:							
(60 days operating expenses)	$ 1,499,644	$ 1,331,934	$ 2,663,868	$ 3,032,712	$ 3,100,422		
# of Days Required	30	30	60	60	60		

City of Bryan, Texas
Self Insurance Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY 26
Revenues							
Operating Revenues							
Liability Insurance Premiums	$ 1,247,689	$ 1,310,200	$ 1,310,200	$ 1,313,000	$ 1,349,500	$ 39,300	3.0%
Workers Comp Ins Premiums	1,658,436	1,708,700	1,708,700	1,738,000	1,760,000	51,300	3.0%
Total Operating Revenues	2,906,125	3,018,900	3,018,900	3,051,000	3,109,500	90,600	3.0%
Non-Operating Revenues							
Interest Income	227,802	150,000	150,000	210,000	173,000	23,000	15.3%
Miscellaneous revenues	60,584	20,000	20,000	20,000	20,000	-	0.0%
Transfers from Other Funds	8,700	-	-	-	-	-	0.0%
Stop Loss Aggregate refund	274,559	240,000	240,000	250,000	250,000	10,000	4.2%
Total Non-Operating Revenues	571,644	410,000	410,000	480,000	443,000	33,000	8.0%
Total Revenues	3,477,769	3,428,900	3,428,900	3,531,000	3,552,500	123,600	3.6%
Expenditures							
Operating Expenses							
Personnel Services	618,294	695,800	695,800	645,000	798,600	102,800	14.8%
Supplies	83,753	98,300	98,300	87,400	97,800	(500)	-0.5%
Maintenance	470	1,500	1,500	1,500	1,500	-	0.0%
Other Services & Charges	139,680	177,600	177,600	221,500	195,600	18,000	10.1%
Judgement & Damage Claims	122,069	30,000	30,000	80,000	80,000	50,000	166.7%
Liability Insurance	872,393	1,097,000	1,097,000	1,116,800	1,264,600	167,600	15.3%
Claims Administration	84,000	88,200	88,200	88,200	92,600	4,400	5.0%
Worker's Comp	452,350	640,000	640,000	640,000	712,000	72,000	11.3%
Liability Claims	337,250	540,000	540,000	540,000	537,000	(3,000)	-0.6%
Total Operating Expenses	2,710,259	3,368,400	3,368,400	3,420,400	3,779,700	411,300	12.2%
Non-Operating Expenses							
Employee Health Center	100,000	100,000	100,000	100,000	100,000	-	0.0%
Transfer to Debt Service Fund	7,600	20,100	20,100	20,100	20,900	800	4.0%
General & Admin. Reimbursement	251,770	204,700	204,700	204,700	271,100	66,400	32.4%
Total Non-Operating Expenses	359,370	324,800	324,800	324,800	392,000	67,200	20.7%
Total Expenditures	3,069,629	3,693,200	3,693,200	3,745,200	4,171,700	478,500	13.0%
Net Increase/(Decrease)	408,140	(264,300)	(264,300)	(214,200)	(619,200)		
Beginning Operating Funds	5,280,376	4,617,941	5,963,109	5,963,109	5,748,909		
Timing of Cash Flows	274,593	-	-	-	-		
Ending Operating Funds	**$ 5,963,109**	**$ 4,353,641**	**$ 5,698,809**	**$ 5,748,909**	**$ 5,129,709**		
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 2026 Accomplishments

- Continuation of support for Water Services operations to include in-house projects and system maintenance
- Complete construction of the Waco Street Fuel Island
- $2,410,000 dollars in surplus inventory sold since November 2011

Fiscal Year 2027 Goals and Objectives

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

Financial Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng/ FY26
Salaries and Benefits	$ 313,811	$ 295,700	$ 295,700	$ 310,100	$ 307,700	12,000	4.1%
Supplies	12,299	17,000	17,000	19,100	25,300	8,300	48.8%
Maintenance & Services	14,940	19,100	19,100	17,300	18,300	(800)	-4.2%
Miscellaneous/Admin Reimb.	98,243	118,700	118,700	118,700	146,000	27,300	23.0%
Transfers	3,194	8,400	8,400	8,400	8,800	400	4.8%
Over/Short Fuel Inventory	(9,482)	-	-	-	-	-	0.0%
Total Expenses	**$ 433,005**	**$ 458,900**	**$ 458,900**	**$ 473,600**	**$ 506,100**	**$ 47,200**	**10.3%**

Budgeted Personnel

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	Chng/FY 26 Adopted
Full-Time Employee Count	**3**	**3**	**3**	**3**	**3**	**-**

City of Bryan, Texas
Warehouse Fund Summary
Fiscal Year 2027

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2026 Projected	FY 2027 Proposed	$Chng/FY 26 Adopted	%Chng /FY 26
Revenues							
Operating Revenues							
Fuel Markup	$ 108,121	$ 124,800	$ 124,800	$ 117,000	$ 115,000	$ (9,800)	-7.9%
Inventory Markup	18,045	16,500	16,500	19,000	19,000	2,500	15.2%
Total Operating Revenues	126,166	141,300	141,300	136,000	134,000	(7,300)	-5.2%
Non Operating Revenues							
Interest Income	4,756	3,000	3,000	3,300	3,000	-	0.0%
Administrative Reimbursements & Transfers	234,563	219,200	219,200	264,000	370,000	150,800	68.8%
Total Non Operating Revenues	239,319	222,200	222,200	267,300	373,000	150,800	67.9%
Total Revenues	365,485	363,500	363,500	403,300	507,000	143,500	39.5%
Expenditures							
Operating Expenses							
Salaries and Benefits	313,811	295,700	295,700	310,100	307,700	12,000	4.1%
Supplies	12,299	17,000	17,000	19,100	25,300	8,300	48.8%
Maintenance & Services	14,941	19,100	19,100	17,300	18,300	(800)	-4.2%
Total Operating Expenditures	341,051	331,800	331,800	346,500	351,300	19,500	5.9%
Non-operating Expenses							
Over/Short Fuel and Inventory	(9,482)	-	-	-	-	-	0.0%
Administrative Reimbursements	98,243	118,700	118,700	118,700	146,000	27,300	23.0%
Transfer to Debt Service	3,194	8,400	8,400	8,400	8,800	400	4.8%
Annual Capital	-	-	-	-	-	-	0.0%
Total Non-Operating Expenses	91,954	127,100	127,100	127,100	154,800	27,700	21.8%
Total Expenditures	433,005	458,900	458,900	473,600	506,100	47,200	10.3%
Net Increase/Decrease	(67,521)	(95,400)	(95,400)	(70,300)	900		
Beginning Operating Funds	95,404	96,904	70,690	70,690	390		
Timing of Cash Flows	42,807	-	-	-	-		
Ending Operating Funds	**$ 70,690**	**$ 1,504**	**$ (24,710)**	**$ 390**	**$ 1,290**		
Minimum Target Fund Balance ≥ $0	$ -	$ -	$ -	$ -	$ -		

CITY OF BRYAN

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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 $84,063,200 in FY 2027 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 $3,112,200. 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 2027 totals $50,000 for repairs to the historical restoration projects.

The Street Improvement Fund operating capital budget for FY 2027 totals $5,400,000 for street improvement projects.

The Drainage Fund proposed operating capital budget for FY 2027 totals $800,000 for drainage system improvement projects.

The Midtown Park Operations Fund operating capital budget for FY 2027 totals $212,000 for projects at the Travis Bryan Midtown Park.

The Phillips Event Center Fund operating capital budget for FY 2027 totals $220,500 for projects at the Phillips Event Center and other golf course improvements.

Planned operating capital projects in the Water Fund total $3,330,000. These projects include water system projects including distribution line upgrades project costs that are projected to total $3,000,000, and vehicle replacements totaling $330,000.

Wastewater Fund operating capital projects total $4,860,000. These projects include wastewater system upgrades of $3,500,000 and vehicle replacements totaling $1,360,000.

The Solid Waste Fund capital budget for FY 2027 totals $2,140,100. This total includes solid waste collection vehicles and fleet vehicles purchases of $1,965,100, and collection containers are projected to be $175,000.

BTU's City and Rural systems capital budgets of $45,695,300 and $15,843,100, respectively, will be for new customer growth and distribution, transmission, and generation infrastructure projects.

The Airport Fund operating capital budget for FY 2027 totals $100,000 which will be for airport improvements.

The Bryan Commerce and Development Fund operating capital budget for FY 2027 totals $2,300,000 for land purchases and the Builder Infill Program.

Capital Improvement Program

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

Capital Improvement Projects – Bond Funded

In FY 2027, $20,000,000 in revenue bonds will be issued for Water system improvements. In FY 2027, the Water department anticipates using $15,000,000 of bond proceeds for the construction of four (4) new water wells and $5,000,000 for the construction of ASR wells.

In FY 2027, $10,000,000 in revenue bonds will be issued for Wastewater system improvements. Planned Wastewater Capital Improvement Projects for FY 2027 include $10,000,000 for the future Brushy Creek wastewater treatment plant.

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 2027 through FY 2031 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 2027 Proposed

<u>General Fund</u>	
Vehicle replacements:	
Police (11 marked replacements)	$ 818,600
Fire (9 traffic control devices for department vehicles)	35,000
Traffic (1 3/4 Ton Truck)	68,600
Community Development (1 Truck)	51,000
Capital Lease Expense	
Fire Department capital lease	282,000
Library Books	275,800
Austin's Colony Tennis Center light replacements	203,700
Information Technology:	
IT Capital Funding	960,000
Fiber locate budget	75,000
Facilities	
Cemetery Shop Construction	342,500
General Fund Total	**3,112,200**
<u>Special Revenue Funds</u>	
HOT Fund	50,000
Street Improvement Fund	5,400,000
Drainage Improvement Fund	800,000
Midtown Park Operations Fund	212,000
Phillips Event Center Fund	220,500
Special Revenue Funds Total	**6,682,500**
<u>Enterprise Funds</u>	
Water Fund	
Water System	3,000,000
Vehicle & Equipment replacements (3)	330,000
Water Total	3,330,000
Wastewater Fund	
Wastewater System	3,500,000
Vehicle & Equipment replacements (1 Vacuum Jet Truck, 1 SUV, 1 Roll-off truck, 1 Backhoe, 1 1/2 ton truck, and 1 Utility Truck)	1,360,000
Wastewater System Total	4,860,000
Solid Waste Fund	
Solid Waste collection vehicles (4) and a 1/2 Ton Single Cab Truck (1)	1,965,100
Collection Containers	175,000
Solid Waste Fund Total	2,140,100
BTU - City Fund	
BTU - City Fund Total	45,695,300
BTU - Rural Fund	
BTU - Rural Fund Total	15,843,100
Airport Fund	
Airport Improvements	100,000
Airport Fund Total	100,000
Bryan Commerce and Development Fund	
Bryan Commerce and Development Fund Total	2,300,000
Enterprise Funds Total	**74,268,500**
All Funds Total Operating Capital Outlay	**$ 84,063,200**

General Government
Capital Improvement Projects - Bond Funded
FY 2027 through FY 2031

	Actual FY 2025	Adopted FY 2026	Projected FY 2026	Proposed FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031
CO/GO Beginning Funds Balance:	$ 26,764,434	$ 15,656,171	$ 11,249,395	$ 51,744,095	$ 51,744,095	$ 51,744,095	$ 51,744,095	$ 51,744,095
Additional Resources:								
General Obligation Debt Issuances	-	45,380,000	36,860,000	-	31,500,000	-	26,500,000	-
General Obligation Debt Issuances - Park/Animal Center	-	18,500,000	24,840,000	-	-	-	-	-
Investment Earnings and Premium	-	50,000	50,000	-	50,000	-	50,000	-
Subtotal Additional Resources	-	63,930,000	61,750,000	-	31,550,000	-	26,550,000	-
Total Resources Available	26,764,434	79,586,171	72,999,395	51,744,095	83,294,095	51,744,095	78,294,095	51,744,095
Debt Issuance Cost (expense)	-	50,000	50,000	-	50,000	-	50,000	-
Total Construction In Progress from below	15,515,039	79,536,171	21,205,300	-	31,500,000	-	26,500,000	-
Ending Fund Balance	**$ 11,249,395**	**$ -**	**$ 51,744,095**	**$ 51,744,095**	**$ 51,744,095**	**$ 51,744,095**	**$ 51,744,095**	**$ 51,744,095**
Construction In Progress								
Animal Shelter - Construction	$ -	$ 6,930,000	$ -	$ -	$ -	$ -	$ -	$ -
Animal Shelter - Design	-	500,000	60,000	-	-	-	-	-
Briar and Burton Creek Slope Stabilizations Ph 2	-	3,300,000	-	-	-	-	-	-
Bristol & Esther Drainage Improvements	1,626,208	-	2,000,000	-	-	-	-	-
Bomber Drive - Construction	-	2,300,000	-	-	-	-	-	-
Bomber Drive - Design	-	200,000	-	-	-	-	-	-
Carter Creek/Wayside Storm Sewers	8,222	-	20,000	-	-	-	-	-
Downtown Quiet Zone	111,243	-	5,000	-	-	-	-	-
Fire Truck	-	1,500,000	1,488,300	-	1,500,000	-	1,500,000	-
Gateway Entrance Sign	106,383	-	-	-	-	-	-	-
Groesbeck Extension - Construction	132,593	3,850,000	850,000	-	-	-	-	-
Hardy Weedon Road Widening	-	-	1,000,000	-	3,500,000	-	-	-
Hillside Lot Drainage & Old Oaks Storm Sewer	554,878	-	-	-	-	-	-	-
Leonard/Groesbeck Widening	441,950	8,800,000	300,000	-	-	-	-	-
MLK Realignment for Waco St Widening	-	-	-	-	2,600,000	-	-	-
Mumford Road Widening Ph1	1,598,110	-	5,000,000	-	-	-	-	-
Old Hearne Rd - Reconstruction	482,735	-	250,000	-	-	-	-	-
Old Hearne Rd - Extension	1,777,598	-	250,000	-	-	-	-	-
Old Reliance Road Widening	-	-	1,000	-	-	-	-	-
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	-	-	5,000	-	450,000	-	-	-
South College Ph 1 (Villa Maria to Carson) - Construction	3,401,320	-	750,000	-	-	-	-	-
South College Ph 1 (Villa Maria to Carson) - Design	-	-	-	-	-	-	-	-
South College Ph 3 Design/Construction	-	-	-	-	950,000	-	12,500,000	-
South College Ph 4 (Carson to Dodge) - Construction	22,860	10,800,000	250,000	-	-	-	-	-
South College Ph 4 (Carson to Dodge) - Design	-	500,000	-	-	-	-	-	-
South Coulter Reconstruction	-	-	75,000	-	-	-	-	-
Travis Bryan Midtown Park Development and Improvements	4,894,542	18,500,000	8,500,000	-	-	-	-	-
Villa Maria Shared Use Path	229,885	-	100,000	-	-	-	-	-
Waco Street Widening	-	-	-	-	5,000,000	-	-	-
Williamson Drive - Construction	-	4,900,000	-	-	-	-	-	-
Williamson Drive - Design	-	200,000	-	-	-	-	-	-
Woodville Road widening - Ph 1	122,070	-	100,000	-	-	-	-	-
Other Projects	4,441	15,656,171	201,000	-	-	-	12,500,000	-
Total CIP Expenditures	**$ 15,515,039**	**$ 79,536,171**	**$ 21,205,300**	**$ -**	**$ 31,500,000**	**$ -**	**$ 26,500,000**	**$ -**

Water
Capital Improvement Projects - Bond Funded
FY 2027 through FY 2031

	Actual FY 2025	Adopted FY 2026	Projected FY 2026	Proposed FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031
Beginning Revenue Bond Fund Balances	$ 20,798,751	$ 15,537,590	$ 31,948,336	$ 26,798,336	$ 26,798,336	$ 26,798,336	$ 26,798,336	$ 26,798,336
Additional Resources:								
Revenue Bonds	20,560,843	15,000,000	-	20,000,000	-	20,000,000	-	20,000,000
Premium on Issuance	-	-	-	-	-	-	-	-
Investment Earnings	556,145	50,000	350,000	50,000	-	50,000	-	50,000
Subtotal Additional Resources	21,116,988	15,050,000	350,000	20,050,000	-	20,050,000	-	20,050,000
Total Resources Available	41,915,739	30,587,590	32,298,336	46,848,336	26,798,336	46,848,336	26,798,336	46,848,336
Expenditures:								
Debt Issuance Cost		50,000	-	50,000	-	50,000	-	50,000
Arbitrage Rebate		-	-	-	-	-	-	-
Transfer to Debt Reserve		-	-	-	-	-	-	-
Total Construction in Progress from below	9,967,403	15,000,000	5,500,000	20,000,000	-	20,000,000	-	20,000,000
Ending Fund Balance	**$ 31,948,336**	**$ 15,537,590**	**$ 26,798,336**	**$ 26,798,336**	**$ 26,798,336**	**$ 26,798,336**	**$ 26,798,336**	**$ 26,798,336**
Construction In Progress								
ASR Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water Well Construction (4 New)	-	-	-	15,000,000	-	-	-	-
Chick Lane Elevated Storage Tank	5,454,903	-	-	-	-	-	-	-
West Side Water Transmission Construction	3,458,234	5,000,000	-	-	-	-	-	-
HSPS Electrical/Pump	-	6,000,000	-	-	-	-	-	-
Cooling Towers	-	4,000,000	-	-	-	-	-	-
ASR Wells	-	-	-	5,000,000	-	-	-	-
Water Wells Rehab	1,054,266	-	5,500,000	-	-	20,000,000	-	20,000,000
Other Projects	-	-	-	-	-	-	-	-
Total CIP Expenditures	**$ 9,967,403**	**$ 15,000,000**	**$ 5,500,000**	**$ 20,000,000**	**$ -**	**$ 20,000,000**	**$ -**	**$ 20,000,000**

Wastewater
Capital Improvement Projects - Bond Funded
FY 2027 through FY 2031

	Actual FY 2025	Adopted FY 2026	Projected FY 2026	Proposed FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031
Beginning Revenue Bond Fund Balances	$ 1,336,849	$ 13,252,064	$ 1,336,849	$ 13,988,913	$ 14,063,913	$ 14,063,913	$ 14,563,913	$ 14,563,913
Additional Resources:								
Revenue Bonds	-	-	15,570,000	10,000,000	-	150,000,000	-	-
Premium on Issuance	-	-	810,654	-	-	-	-	-
Investment Earnings	-	75,000	250,000	75,000	-	500,000	-	-
Subtotal Additional Resources	-	75,000	16,630,654	10,075,000	-	150,500,000	-	-
Total Resources Available	**1,336,849**	**13,327,064**	**17,967,503**	**24,063,913**	14,063,913	164,563,913	14,563,913	14,563,913
Expenditures:								
Debt Issuance Cost	-	-	72,214	-	-	-	-	-
Other					-	-	-	-
Transfer to Debt Reserve	-	-	1,306,376	-	-	-	-	-
Total Construction in Progress from below	(8,604,494)	13,327,064	2,600,000	10,000,000	-	150,000,000	-	-
Ending Fund Balance	**$ 9,941,343**	**$ -**	**$ 13,988,913**	**$ 14,063,913**	**$ 14,063,913**	**$ 14,563,913**	**$ 14,563,913**	**$ 14,563,913**
Construction In Progress								
Grease Plant/Digester	$ 3,358,615	$ 6,000,000	$ -	$ -	$ -	$ -	$ -	$ -
East Side Sewer	3,939,995	2,000,000	2,600,000	-	-	-	-	-
Thompsons Creek WWTP Expansion	1,305,885	3,500,000	-	-	-	-	-	-
Stillcreek WWTP Improvements	-	1,500,000	-	-	-	-	-	-
Brushy Creek Improvements	-	-	-	10,000,000	-	150,000,000	-	-
Other Projects	-	327,064	-	-	-	-	-	-
Total CIP Expenditures	**$ 8,604,494**	**$ 13,327,064**	**$ 2,600,000**	**$ 10,000,000**	**$ -**	**$ 150,000,000**	**$ -**	**$ -**

Airport
Capital Improvement Projects - Bond Funded
FY 2027 through FY 2031

	Actual FY 2025	Adopted FY 2026	Projected FY 2026	Proposed FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031
Beginning Bond Fund Balances	$ 60,629	$ -	$ (652,489)	$ (652,489)	$ (652,489)	$ 14,422,511	$ 14,422,511	$ 14,422,511
Additional Resources:								
Certificates of Obligation Debt Issuance		-	-	-	7,500,000	-	-	-
Premium on Issuance		-	-	-	-	-	-	-
Transfers In		-	-	-	-	-	-	-
Investment Earnings		-	-	-	75,000	-	-	-
Subtotal Additional Resources	-	-	-	-	7,575,000	-	-	-
Total Resources Available	60,629	-	(652,489)	(652,489)	6,922,511	14,422,511	14,422,511	14,422,511
Expenditures:								
Debt Issuance Cost		-	-	-	75,000	-	-	-
Other		-	-	-	-	-	-	-
Total Construction in Progress from below	713,118	-	-	-	7,500,000	-	-	-
Ending Fund Balance	**$ (652,489)**	**$ -**	**$ (652,489)**	**$ (652,489)**	**$ 14,422,511**	**$ 14,422,511**	**$ 14,422,511**	**$ 14,422,511**
Airport Improvement Projects								
Airport Hangars	$ 713,118	$ -		$ -	7,500,000	-	-	-
Total CIP Expenditures	**$ 713,118**	**$ -**	**$ -**	**$ -**	**$ 7,500,000**	**$ -**	**$ -**	**$ -**

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

	Actual FY 2024	Adopted FY 2025	Projected FY 2025	Proposed FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
Beginning Revenue Bond Fund Balances	$ 46,492,925	$ 20,386,425	$ 13,579,368	$ -	-	-	-	-
Additional Resources:								
Revenue Bonds	-	-	-	30,207,000	47,615,000	56,621,600	70,335,100	-
Investment Earnings	-	-	-	-				-
Subtotal Additional Resources	-	-	-	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	-
Statement of Capital Expenditures								
Debt Issuance Cost	$ -	$ -	$ -	$ -				
Other	-	-	-	-				
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)	$ -
Operating expenses								
Ending Fund Balance	**13,579,368**	**-**	**27,158,738**	**-**	**-**	**-**	**-**	**-**
Bond Funded Construction In Progress								
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 2025 through FY 2029

	Actual FY 2024	Adopted FY 2025	Projected FY 2025	Proposed FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
Beginning Revenue Bond Fund Balances	$ -	$ 6,101,000	$ 3,767,014	$ -	$ 9,048,000	$ 348,700	$ 9,085,500	$ 354,500
Additional Resources:								
Revenue Bonds	15,000,000	-	-	18,000,000	-	17,000,000	-	17,000,000
Subtotal Additional Resources	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
Statement of Capital Expenditures								
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**	**$ 12,202,000**	**$ -**	**$ 9,048,000**	**$ 348,700**	**$ 9,085,500**	**$ 354,500**	**$ 11,720,500**
Bond Funded Construction In Progress								
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**

CITY OF BRYAN

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Budget Ordinance Placeholder

Budget Ordinance Placeholder

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CITY OF BRYAN, TEXAS
ALL FUNDS SUMMARY
Fiscal Year 2027
Exhibit A

Fund Name	Total Inflows	Expenditures
Governmental Funds:		
General	$122,445,900	$ 119,287,800
Debt Service	15,044,700	19,003,500
Hotel/Motel Tax	3,055,000	3,437,300
Street Improvement	7,310,000	7,490,000
Drainage	1,269,500	1,166,500
TIRZ #21 (Downtown)	775,000	1,091,700
TIRZ #22 (Target and North)	640,000	436,200
Court Technology	35,000	51,500
Community Development	1,568,300	1,568,300
Capital Reserve Fund	50,000	-
Oil & Gas	362,100	-
Midtown Park Opertations Fund	3,825,000	5,477,900
Phillips Event Center Fund	3,671,000	3,994,900
Queen & Palace Theaters Fund	1,405,000	1,466,600
Enterprise Funds:		
BTU - City	260,026,000	257,287,500
BTU - Rural	66,755,400	69,582,200
Water	17,676,000	17,780,100
Wastewater	16,258,300	18,300,600
Solid Waste	10,051,900	10,379,600
Coulter Field Airport	1,404,000	2,014,700
Bryan Commerce & Dev.	1,650,000	5,658,200
Internal Service Funds:		
Employee Benefits	17,022,600	18,860,900
Self-Insurance Fund	3,552,500	4,171,700
Warehouse Fund	507,000	506,100
TOTAL ALL FUNDS	$556,360,200	$ 569,013,800

Tax Rate Ordinance Placeholder

2026 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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://brazoscountytx.gov/tax-rate-information

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).[2]		$ 10,609,561,180
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.[3]		$ 162,685,809
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 10,446,875,371
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:	$ 306,841,931	
	B. Prior year values resulting from final court decisions:	- $ 280,756,248	
	C. Prior year value loss. Subtract B from A.[4]		$ 26,085,683

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 475,128,042	
	B. Prior year disputed value:	- $ 47,512,804	
	C. Prior year undisputed value. Subtract B from A. [5]		$ 427,615,238
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 453,700,921
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 10,900,576,292
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]		$ 0
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:	$ 3,186,247	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 178,570,472	
	C. Value loss. Add A and B. [7]		$ 181,756,719
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. [8]		$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 181,756,719
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. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.		$ 729,535,435
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 9,989,284,138
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 62,333,133
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. [10]		$ 739,753
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 63,072,886

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [12]	
	A. Certified values: .... $ 10,760,864,099	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0	
	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 reinvestment 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. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 198,490,677	
	E. Total current year value. Add A and B, then subtract C and D.	$ 10,562,373,422
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	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. [16] .... $ 791,602,873	
	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. [17] .... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 791,602,873
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.[18]	$ 1,633,180,606
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] 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.[22]	$ 9,720,795,689
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. [23]	$ 2,170,115
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. [24]	$ 337,269,282

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 339,439,397
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 9,381,356,292
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.672321 /$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. [26]	$ ______ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **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.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.452846 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 10,900,576,292
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 49,362,823
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 2025. This line applies only to tax years preceding the prior tax year.	+ $ 527,600	
	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.	− $ 4,337,391	
	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.	$ -3,809,791	
	E. Add Line 31 to 32D.		$ 45,553,032
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 9,381,356,292
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.485569 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	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.** [29]		
	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, 2024 and ending on June 30, 2025, 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
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	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, 2024 and ending on June 30, 2025, 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.** [31]		
	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, 2024 and ending on June 30, 2025.	$ 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

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
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.	$ 0.485569 /$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 . . . . . . $ 10,913,608 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . . . $ 0.116332 /$100 **C.** Add Line 41B to Line 40.	$ 0.601901 /$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.	$ 0.622967 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . . . $ 0.000000 /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . . . $ 0 b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . . . $ 0.000000 /$100 c. Add Line D42(B)(b) to Line 42. . . . . . . $ 0.000000 /$100 d. Enter the **current year unused increment rate** from Line 68 . . . . . . $ 0.000000 /$100 e Add Line D42(c) to Line D42(d). . . . . . . $ 0.000000 /$100 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. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
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. [36] Enter debt amount	$ 19,003,500	
	B. Subtract **unencumbered fund amount** used to reduce total debt.	– $ 4,800,000	
	C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none)	– $ 0	
	D. Subtract **amount paid** from other resources	– $ 2,544,700	
	E. Adjusted debt. Subtract B, C and D from A.		$ 11,658,800
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]		$ 176,312
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.		$ 11,482,488
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38]	100.00 %	
	B. Enter the prior year actual collection rate.	100.02 %	
	C. Enter the 2024 actual collection rate.	99.05 %	
	D. Enter the 2023 actual collection rate.	99.04 %	
	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%. [39]		100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.		$ 11,482,488
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*		$ 9,720,795,689
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.		$ 0.118122 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.		$ 0.741089 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.		$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.		$ _____ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b)
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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.[40] 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.[41] **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.[42] **- 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.	$ 10,913,608
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 9,720,795,689
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.112270 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.672321 /$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.	$ 0.672321 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.741089 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.628819 /$100

SECTION 4: 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	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.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 9,720,795,689
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
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).	$ 0.628819 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: 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. [47] 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. [48]

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; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.628978 /$100
	B. Unused increment rate (Line 68)	$ 0.003156 /$100
	C. Subtract B from A	$ 0.625822 /$100
	D. Adopted Tax Rate	$ 0.624000 /$100
	E. Subtract D from C	$ 0.001822 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 8,863,936,333
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 161,500
65.	**Year 2 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)	$ 0.640317 /$100
	B. Unused increment rate (Line 67)	$ 0.056861 /$100
	C. Subtract B from A	$ 0.583456 /$100
	D. Adopted Tax Rate	$ 0.624000 /$100
	E. Subtract D from C	$ -0.040544 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 7,848,535,962
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 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)	$ 0.659116 /$100
	B. Unused increment rate (Line 66)	$ 0.095661 /$100
	C. Subtract B from A	$ 0.563455 /$100
	D. Adopted Tax Rate	$ 0.624000 /$100
	E. Subtract D from C	$ -0.060545 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 7,322,528,530
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 161,500
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.001661 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.630480 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] 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. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.000000 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.000000 /$100

SECTION 7: 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. [55]

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.

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.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.624000 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 9,989,284,138
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 9,381,356,292
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
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).	$ 0.630480 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.672321 /$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. .... $ 0.630480 /$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. .... $ 0.000000 /$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. [59]

print here Melissa Leonard, PCAC
Printed Name of Taxing Unit Representative

sign here [signature]
Taxing Unit Representative

7-30-26
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

CITY OF BRYAN

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FY 2027 Budget Increase Request Summary

Decision Packages	Title	FY 2027 Requested	FY 2027 Proposed	FY 2027 Restricted
General Fund				
Personnel				
Public Safety	Request for increase of four (4) Sworn Police Officers (vehicle request included in Vehicle DP	$ 458,000	$ 405,700	$ -
	Addition of Two (2) Full-Time Logistics Technicians	80,800	75,300	-
	Creation of civilian position for Fire Code & Risk Data Analyst	115,000	-	-
	Line item increase for Assignment Pay	13,200	-	-
	Addition of One (1) Full-Time Animal Center Care Technician	65,100	-	-
Support Services	Formalization of Development Services Staff Assistant position (added in FY24).	64,200	-	-
	Increase the Development Services Department's budget line item for certification pay by $17,000	20,200	-	-
	Total Personnel	**$ 816,500**	**$ 481,000**	**$ -**
Building and Other				
Public Safety	Apparatus Bay Exhaust Capture System – Stations 2 & 5	$ 195,000	$ -	$ -
	Opticom signal preemption expansion	35,000	35,000	-
	Fire Station 2 Parking and Shade Structure Improvements	175,000	-	-
Public Works	Traffic Operations Equipment Upgrades to support a Traffic Management Center that can function	250,000	-	-
	Traffic Signals Service Level Adjustment	130,000	-	-
	Additional Maintenance funds for traffic signs to install triangular slip base foundations to prevent	50,000	-	-
Development Services	Development Center Enhancements and Facility Improvements ($1.8K recurring cost)	176,800	150,000	-
Community Services	Purchase of Replacement Lights for Austin's Colony Tennis Center	203,700	203,700	-
	Replacement of field lighting at Bob Bond Field	592,600	-	-
	Replacement of Field Fencing at Bob Bond Fields	132,300	-	-
	Park Swing Replacements	185,000	185,000	-
	Park Playground Replacements (Williamson Park and BRAC)	400,000	400,000	-
	Park Fitness Equipment Replacements	275,000	-	-
	Aquatic Preservation, Safety Requirements and Equipment Improvements	630,000	-	-
	Repair of Bryan City Cemetery Roadways (Phase 1)	150,000	-	-
	Downtown Holiday Decorations	250,000	-	-
Support Services	Public Safety Radio Infrastructure – Lee Morrison Communications Site Reconstruction	1,500,000	-	-
	Migrate to Office 365 Subscriptions	115,000	-	-
	Capital funding for IT 2027 budget - Critical for Enterprise Device Lifecycle Management	560,000	500,000	-
	Facilities Improvement Plan (FIP) Funding	3,500,000	2,500,000	-
	Total Building and Other Improvements	**$ 9,505,400**	**$ 3,973,700**	**$ -**
Vehicles and Other Equipment				
Public Safety	Police Vehicle Purchase: Replacement of Unit 6-267 (Marked Patrol Vehicle)	$ 87,300	$ 87,300	$ -
	Police Vehicle Purchase: Replacement of Unit 6-258 (Marked Patrol Vehicle)	87,300	87,300	-
	Police Vehicle Purchase: Replacement of Unit 6-265 (Marked Patrol Vehicle)	87,300	87,300	-
	Police Vehicle Purchase: Replacement of Unit 6-281 (Marked Patrol Vehicle)	87,300	87,300	-
	Police Vehicle Purchase: Replacement of Unit 6-264 (Marked Patrol Vehicle)	87,300	87,300	-
	Police Vehicle Purchase: Replacement of Unit 6-270 (Marked Patrol Vehicle)	87,300	87,300	-
	Police Vehicle Purchase: Replacement of Unit 6-271 (Marked Patrol Vehicle)	87,300	87,300	-
	Police Vehicle Purchase: Replacement of Unit 6-269 (Marked Patrol Vehicle)	87,300	-	-
	Police Vehicle Purchase: Replacement of Unit 6-282 (Marked Patrol Vehicle)	87,300	-	-
	Police Vehicle Purchase: Replacement of Unit 6-279 (Marked Patrol Vehicle)	87,300	-	-
	4 New Marked Police Patrol Vehicles	207,500	207,500	-
	Police Motorcycle Purchase: Replacement of Unit 6-45 (Traffic Safety Unit Motorcycle)	53,000	-	-
	Police Motorcycle Purchase: Replacement of Unit 6-43 (Traffic Safety Unit Motorcycle)	53,000	-	-
	Replacement of Logistics Support Vehicle Unit 7-34	70,000	-	-
	Replacement of Unit 32-09 (3/4 Ton Truck w/ Animal Control Box)	96,000	-	-
Public Works	Replacement of Unit 34-38 (3/4 Ton Truck)	68,600	68,600	-
	Replacement of Traffic Operations Unit 34-1 (1-Ton Truck)	85,000	-	-
Development Services	Replacement of unit # 16-28 (SUV for Building Inspections)	46,100	-	-
	Replacement of Unit # 16-27 (Truck for Building Inspections)	50,900	-	-
	Replacement of Unit # 16-31 (SUV for Building Inspections)	46,100	-	-
	Replacement of Unit # 16-30 (SUV for Building Inspections)	46,100	-	-
	Replacement of Unit 15-23 (Community Development Truck)	51,000	51,000	-
Community Services	Replacement of Unit 10-611 (Utility Vehicle)	44,000	-	-
	Replacement of Unit 10-69 (15 Passenger Van)	65,000	-	-
	Replacement of Unit 10-77 (Utility Vehicle)	11,600	-	-
	Replacement of Unit 10-732 (trailer)	5,000	-	-
Support Services	Replacement of Unit 11-57 (3/4 Ton Truck)	63,000	-	-
	Total Vehicles and Other Equipment	**$ 1,934,900**	**$ 938,200**	**$ -**

FY 2027 Budget Increase Request Summary

Decision Packages	Title	FY 2027 Requested	FY 2027 Proposed	FY 2027 Restricted
Other				
Public Safety	Annual Health and Wellness Psychological checks for officers	$ 12,000	$ -	$ -
	Line Item Increase - Existing Digital Evidence Management Tool	24,000	24,000	-
	Ballistic Vest Replacement	26,400	26,400	-
	Line Iem Increase - Contractual Services increase for school crossing guard services	9,800	-	-
	Providing load bearing vest carriers and equipment for uniformed personnel in the Patrol Services	30,000	30,000	-
	Line item increase for motor vehicle maintenance	115,000	-	-
	Line item increase for contract labor for CEOC operations	10,000	10,000	-
	Line item increase for employee physicals	57,000	57,000	-
	Line item increase for equipment leasing	100,000	-	-
	Addition of AI Powered Dash Cameras to the Fire Department Fleet - recurring cost is $21k per	23,000	-	-
	Paramedic School Tuition	300,000	-	-
Development Services	New Local Funding for Nonprofit Public Service Agencies (Previously CDBG)	100,000	25,000	-
Community Services	Parks Improvement Plan Funding	500,000	500,000	-
	Downtown Holiday Lighting Contracts	128,000	128,000	-
	Bryan College Station Public Library System Electronic Collection (want to shift from yearly request	25,000	-	-
Support Services	Budget line item increase to maintain effective software service levels	250,000	100,000	-
	Replacement of Public Works Radio Equipment (General Fund)	77,000	-	25,000
	Facility Services Tool Package	13,000	-	-
General Administration	Life Safety Grant	100,000	100,000	-
	Corridor Beautification Program	200,000	200,000	-
	Downtown Improvement Program	100,000	100,000	-
	Building Infill Incentive Chapter 380 Program	300,000	-	-
	Bryan Home Foundation Initiative	130,000	-	-
	Outside Legal Contract Services	20,000	20,000	-
	Total Other	**$ 2,650,200**	**$ 1,320,400**	**$ 25,000**
	Total General Fund	**$ 14,907,000**	**$ 6,713,300**	**$ 25,000**

FY 2027 Budget Increase Request Summary

Decision Packages	Title	FY 2027 Requested	FY 2027 Proposed	FY 2027 Restricted
Enterprise Funds				
Water Fund				
Water Administration	Replacement of Unit 23-70 (Medium Duty Truck for Water Distribution)	$ 85,000	$ 110,000	$ -
	Replacement of Unit 23-71 (Medium Duty Truck for Water Distribution)	85,000	110,000	-
	Replacement of Unit 23-13 (8-yard dump truck for Water Distribution)	125,000	110,000	-
	Replacement of Unit 23-22 (8-yard dump truck for Water Distribution)	125,000	-	-
	Replacement of Unit 23-38 (8-yard dump truck for Water Distribution)	125,000	-	-
	Replacement of Unit 23-86 (Excavator for Water Distribution)	63,200	-	-
	Replacement of Unit 23-89 (Excavator for Water Distribution)	43,400	-	-
	Replacement of Unit 23-90 (Excavator for Water Distribution)	63,200	-	-
	Replacement of Unit 23-60 (Excavator for Water Distribution)	43,400	-	-
	Replacement of Unit 23-35 (8-yard dump truck for Water Distribution)	125,000	-	-
Water Production	Addition of Water Production Supervisor	162,100	-	-
	New work truck for Water Production Supervisor position	65,000	-	-
	Water Production Maintenance Operator	94,300	-	-
	New work truck for Water Production Maintenance Operator	75,000	-	-
	Total Water Fund	**$ 1,279,600**	**$ 330,000**	**$ -**
Waste Water Fund				
Wastewater Administration	Replacement of Unit 24-52 (Vacuum jet truck for Wastewater Collections)	$ 585,000	$ 585,000	$ -
	Replacement of Unit 31-12 (SUV for Wastewater Treatment)	45,000	45,000	-
	Replacement of Unit 25-44 (Roll off truck for Wastewater treatment)	268,000	268,000	-
	Replacement of Unit 24-51 (Backhoe)	122,000	122,000	-
	Replacement of Unit 24-42 (Excavator for Wastewater Collections)	63,200	-	-
	Replacement of Unit 31-05 (1/2 ton truck for Environmental Compliance)	60,000	60,000	-
	Replacement of Unit 24-34 (Utility truck for Wastewater Collections)	280,000	280,000	-
	Replacement of Unit 24-50 (flat bed truck for Wastewater collections)	150,000	-	-
	Replacement of Unit 24-49 (flat bed truck for Wastewater collections)	150,000	-	-
	Replacement of Unit 24-45 (flat bed truck for Wastewater collections)	150,000	-	-
	Total Wastewater Fund	**$ 1,873,200**	**$ 1,360,000**	**$ -**
Solid Waste Fund				
Solid Waste Administration	New Solid Waste Side Load Truck	$ 472,400	$ 472,400	$ -
	Replacement of Unit # 14-32 (Automated Side Load Truck)	475,700	475,700	-
	Replacement of Unit # 14-10 (Automated Side-Load Truck)	472,400	472,400	-
	Replacement of Unit # 14-11 (Automated Side Load Truck)	472,400	472,400	-
	Replacement of Unit # 14-40 (3/4 Ton Truck)	72,200	72,200	-
	Purchase of commercial dumpsters and residential carts (3 year DP @ $100k per year)	100,000	100,000	-
Solid Waste Call Center	Addition of Adminsitrative Support Specialist	61,400	66,100	-
	Total Solid Waste Fund	**$ 2,126,500**	**$ 2,131,200**	**$ -**
Bryan Commerce and Development Fund				
	Residential Infill Redevelopment Program	$ 300,000	$ 300,000	$ -
	Total Airport Fund	**$ 300,000**	**$ 300,000**	**$ -**
	Total Enterprise Funds	**$ 5,579,300**	**$ 4,121,200**	**$ -**
Other Funds				
Self Insurance Fund				
	Addition of One (1) Claim Specialist	$ 78,200	$ 80,600	$ -
	Alliant deadly weapon response program (Insurance Policy)	13,100	-	-
	Total Self Insurance Fund	**$ 91,300**	**$ 80,600.00**	**$ -**
Midtown Park Operations Fund				
	Travis Major Field/Playground Maintenance Staff (2 FTEs)	$ 125,000	$ 121,700	$ -
	Vehicle for Travis Major Maintenance Staff (3/4 Ton Truck)	65,000	65,000	-
	Replacement of Unit 10-171 (mower for MT Park)	82,000	82,000	-
	Line-Item Increase - Landscape Maintenance	25,000	-	-
	Total Midtown Park Operations Fund	**$ 297,000**	**$ 268,700**	**$ -**
Phillips Event Center Fund				
	Replacement of Fairway Mower	$ 99,400	$ 99,400	$ -
	Repaving of Back 9 Cart Path at City Course	121,100	121,100	-
	Additional Water Well at City Course	133,700	-	-
	Total Phillips Event Center Fund	**$ 354,200**	**$ 220,500**	**$ -**
Streets Improvement Fund				
	Traffic Operations Equipment Upgrades to support a Traffic Management Center that can function	$ 250,000	$ -	$ -
	Total Streets Improvement Fund	**$ 250,000**	**$ -**	**$ -**
	Total Other Funds	**$ 992,500**	**$ 569,800**	**$ -**
	Total FY 2027 Requested Decision Packages	**$ 21,478,800**	**$ 11,404,300**	**$ 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

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.

CITY OF BRYAN

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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 Polices 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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