



CITY OF BRYAN

The Good Life, Texas Style.™

ADOPTED ANNUAL BUDGET | FY 2022

TRAVIS BRYAN

MIDTOWN PARK

CITY OF BRYAN, TEXAS

ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2021-2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,834,569 which is a 4.59% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,134,060.

City Council Record Vote

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

FOR: Mayor Nelson, Mayor Pro-Tem Simank, Councilmembers Marin, Madison, Gutierrez, Adcock, and Hairston

AGAINST: None

PRESENT and not voting: None

ABSENT: None

Tax Rate	Adopted FY 2021-22	Adopted FY 2020-21
Property Tax Rate	0.629000	0.629000
No-New Revenue Rate	0.645312	0.616280
No-New Revenue M&O Tax Rate	0.597937	0.629778
Voter Approval Tax Rate	0.705546	0.698713
Debt Rate	0.210020	0.174999

Comparison of Adopted and Current Tax Rate		
Tax Rate	Adopted FY 2021-22	Adopted FY 2020-21
M&O Tax Rate	0.418980	0.454001
Debt Tax Rate	0.210020	0.174999
Total	0.629000	0.629000

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



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**City of Bryan, Texas
Fiscal Year 2022
Adopted Annual Budget**

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October 1, 2021

Honorable Mayor and City Council:

Pursuant to provisions of the City Charter and on behalf of the staff, I am pleased to present the City of Bryan Adopted Budget for Fiscal Year 2022, beginning October 1, 2021. The City of Bryan Adopted Budget reflects Bryan's financial plan for meeting the citizens' needs for a thriving community in the growing Brazos Valley. Growth in Bryan has been and will be affected by:

- Continued economic recovery from the COVID-19 pandemic
- Further development of the Texas A&M University System's RELLIS campus and the recently annexed surrounding area
- Growth of the Highway 47 Bio-Corridor, including the Atlas development
- Continued construction and economic activity around Travis Bryan Midtown Park
- The Midtown Development
- Development of Downtown North
- Texas A&M University – enrollment continues to be at historically high levels
- Continued residential and commercial development

The following are key assumptions used in the preparation of the Fiscal Year 2022 Budget:

- The economic environment is expected to continue recovering from the impact of COVID-19. Hotel occupancy tax and sales tax revenues are projected to be near pre-pandemic levels.
- The local economy has seen a marked increase in building permits and an increase in overall construction values.
- The property tax rate will remain at 62.900 cents per \$100 valuation for FY 2022.
- The City continues with Phase I of the Travis Bryan Midtown Park targeting a 2022 opening of cornerstone amenities.
- Bryan continues to benefit from past economic development efforts, including the sale of City-owned land at Traditions and the Bio-corridor. Proceeds from these periodic sales are invested in one-time projects.
- Bryan will maintain a structurally balanced budget over the 5-year forecast horizon to ensure projected ongoing revenues cover ongoing costs.
- The Budget reflects efforts to provide the best value in City services to the citizens of Bryan.
- Within the Budget, fundamental financial measures of operating cash levels and debt service coverages are projected to be maintained.
- The City maintains a long-term high level of service through continued capital investment.
- Citizens' overall cost of City services remains competitive.

Revenue and expenditure assumptions in the Fiscal Year 2022 Adopted Budget reflect the key assumptions listed above. Overall, a 2.5% increase in General Fund revenues, transfers, and right-of-way payments are forecasted in Fiscal Year 2022 vs. the Fiscal Year 2021 Adopted Budget. Sales taxes are expected to increase by 10.2% compared to Fiscal Year 2021 budgeted revenues. General Fund property tax revenue will decrease by 3.8% from Fiscal Year 2021 projected totals. This decrease in property tax revenue for the General Fund is primarily due to an increase in the debt service portion of the tax rate. This increase is due to the issuance of Pension Obligation



Bonds, which increased debt service obligations. However, the bond issuance is expected to reduce the City's pension expense resulting in an overall savings of \$33.5 million over the life of the bonds. Overall, net taxable ad valorem values increased by 4.6%. The City Council voted to maintain the current tax rate of 62.900 cents per \$100 valuation for FY 2022. Right-of-way payments are expected to increase by 3.8% compared to FY 2021. General Fund operating expenditures are budgeted to increase by \$10,870,023, or 13.8% compared to Fiscal Year 2021. The increase is attributed to one-time, non-recurring expenditures deferred in FY 2021 and transfers to other funds for management contracts for the Phillips Event Center, Queen and Palace Theaters, Legends Event Center and Travis Park ballfields.

General Fund personnel will increase by 6 full-time-equivalent (FTE) positions. Fire and Emergency Operations will add 1 Assistant Chief of Training, Engineering will add 1 Engineering Inspector, Legal Services will add 1 Legal Administrative Assistant, and Development Services will add a Business Systems Coordinator, a Plans Examiner and a Combination Building Inspector.

Overall, the General Fund ending fund balance is budgeted to produce an unassigned fund balance of 122 days at the end of Fiscal Year 2022. This amount is a decrease of fifty-two (52) days from the actual Fiscal Year 2020 balance and represents the planned use of fund balances for one-time projects and expenditures, but remains well above the sixty (60) day fund balance minimum set by policy and the 100-day fund balance target.

The Fiscal Year 2022 Adopted Budget, which includes the General Fund, the Debt Service Fund, Enterprise Funds, and the Internal Service and Special Revenue Funds, contains total expenditures of \$442.7 million, and is an increase of \$27.6 million, or 6.6%, compared to the Fiscal Year 2021 Adopted Budget. This increase is due to an increase in Travis Bryan Midtown Park construction expenditures, one-time non-recurring expenditures deferred in FY 2021, and increased debt service expenditures due to the issuance of Pension Obligation Bonds.

As outlined in the Fiscal Year 2022 Budget Calendar, the budget development process incorporated numerous meetings and discussions among staff starting in March and continuing throughout the year. City Council presentations and discussions began with City Council Workshops in July and continued into August and September.

The Fiscal Year 2022 Adopted Budget is a sound financial plan that continues to provide an outstanding level of service to the community. As is always the case, I am proud of the work of our employees who have spent much time preparing information for the budget presented to you, especially during these challenging times. My special thanks go to the managers and budget staff for their numerous hours of dedicated work preparing this document. Furthermore, my staff and I appreciate your leadership on priorities and initiatives that have helped shape this budget and thus the future of the City of Bryan. Please accept this Adopted Budget as the City's service plan for the citizens of Bryan for Fiscal Year 2022.

Sincerely,

Kean Register
City Manager



**City of Bryan, Texas
 City Officials**

Elected Officials:

Mayor	Andrew Nelson	979-209-5008
Single Member District 1	Reuben Marin	979-209-5008
Single Member District 2	Prentiss Madison	979-209-5008
Single Member District 3	Bobby Gutierrez	979-209-5008
Single Member District 4	Flynn Adcock	979-209-5008
Single Member District 5	Brent Hairston	979-209-5008
At-Large	Buppy Simank	979-209-5008

Council Appointees:

City Manager	Kean Register	979-209-5100
City Secretary	Mary Lynne Stratta	979-209-5002
City Attorney (Interim)	Thomas Leeper	979-209-5152
Municipal Court Judge	Albert Navarro	979-209-5400
BTU Board		979-821-5750

Executive Management Team:

Deputy City Manager	Joey Dunn	979-209-5100
Deputy City Manager	Hugh R. Walker	979-209-5100
Chief Financial Officer	William Smith	979-209-5080
Chief Information Officer	Bernie Acre	979-209-5470
Development Services Director	Kevin Russell	979-209-5016
Public Works Director	Jayson Barfknecht	979-209-5929
Fire Chief	Richard Giusti	979-209-5971
Police Chief	Eric Buske	979-209-5387
BTU General Manager	Gary Miller	979-821-5750



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Bryan
Texas**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morill

Executive Director

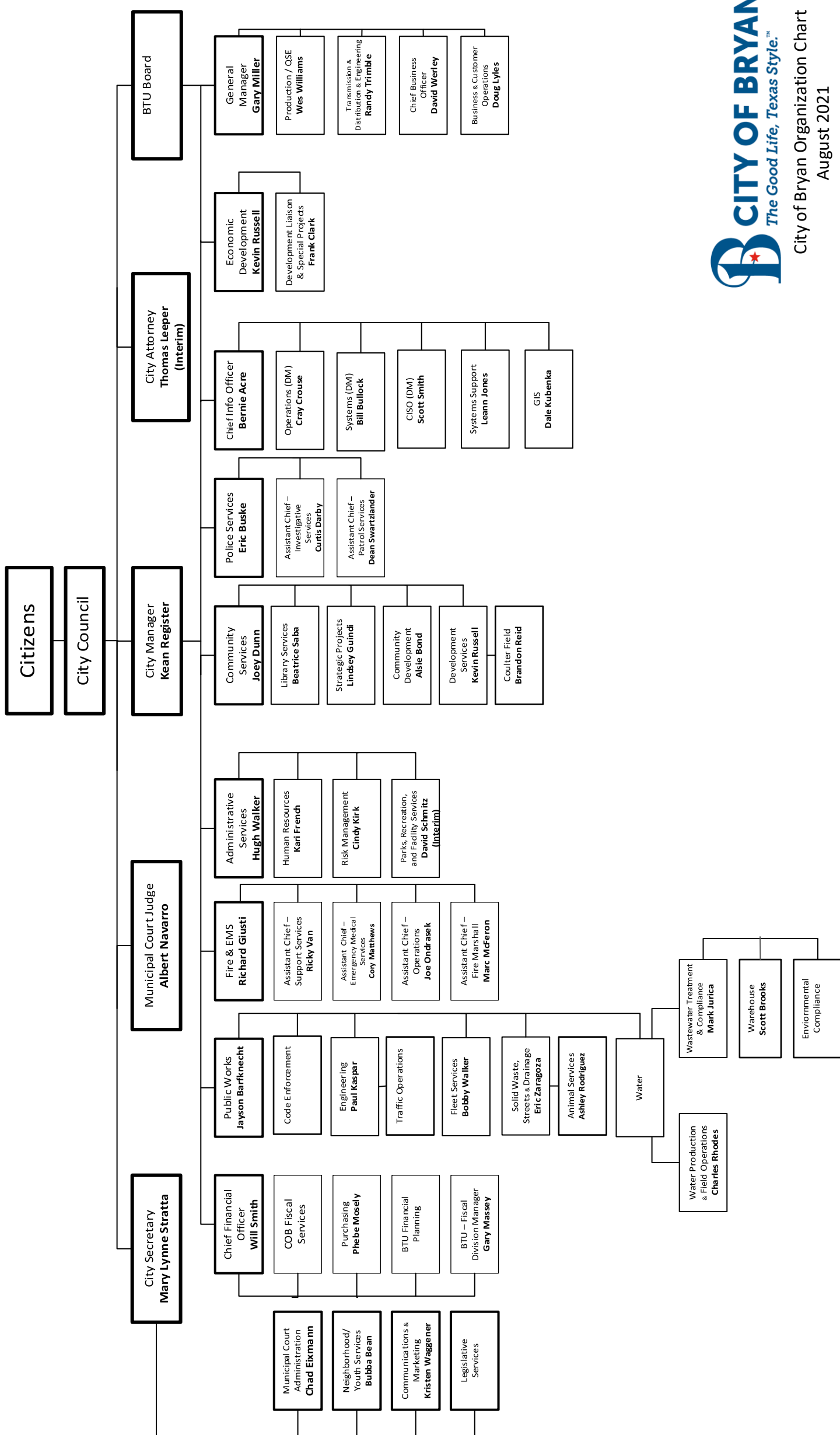


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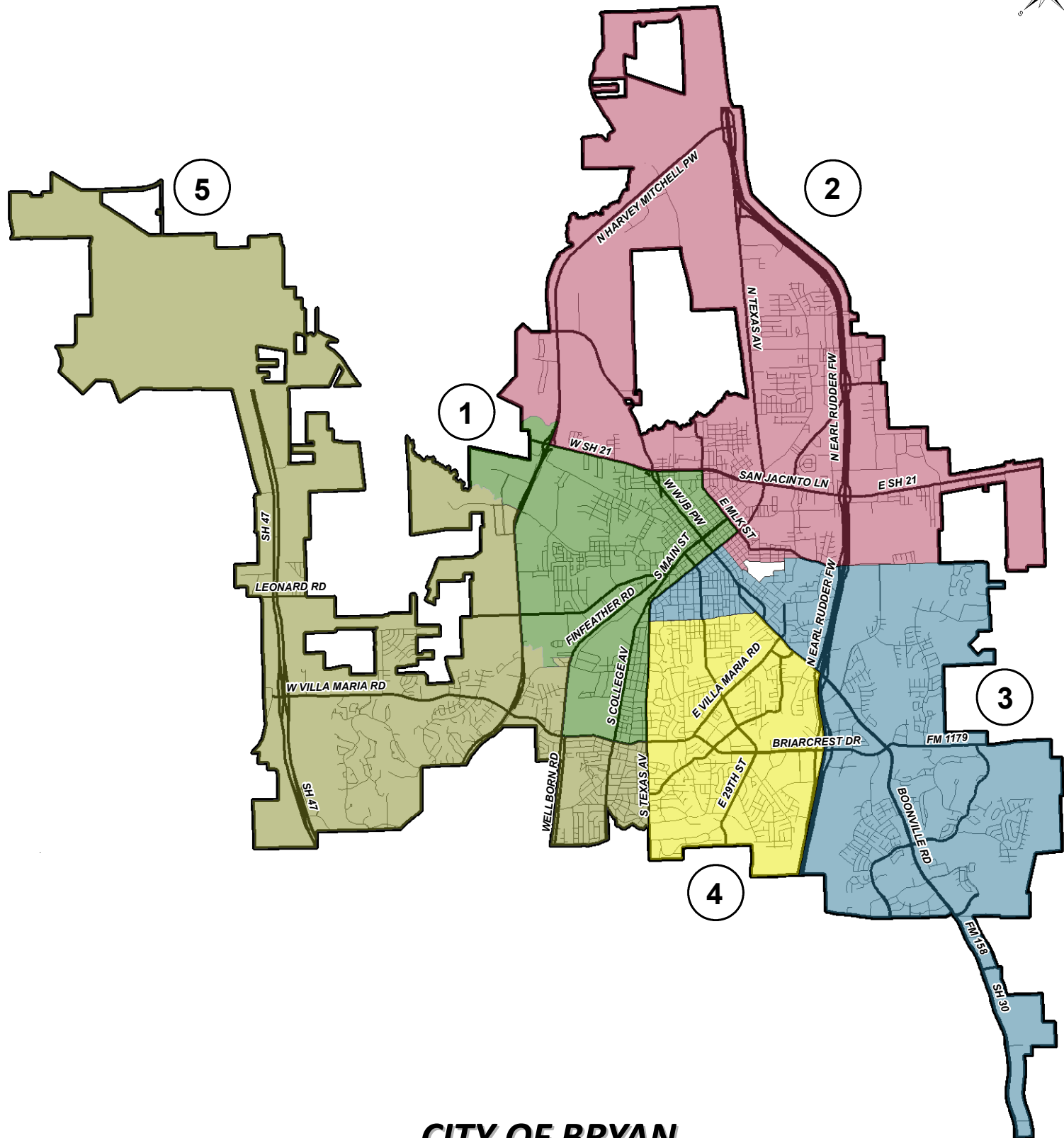


**City of Bryan, Texas
Budget Calendar
Fiscal Year 2022**

<u>Date</u>	<u>Activity</u>
February 1, 2021	HTE budget entry available to departments
March 8, 2021	Decision Package requests due to HR, Fleet, and/or IT for review
April 5, 2021	Decision Package requests due to Budget office
May 3, 2021	Budget entry, goals and objectives, accomplishments, and performance measures due from divisions
June 7, 2021	Summary of Decision Packages presented to the City Manager
July 13, 2021	Council Workshop – FY 2022 Budget - General Fund, Debt Service, Internal Service, Special Revenue Funds, Enterprise Funds and CIP
July 26, 2021	Receive Certified Tax Roll
July 30, 2021	(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 10, 2021	Publish Notice of Public Hearing on Budget and post on the City website and Ch. 16
August 10, 2021	Discuss proposed tax rate, record vote and schedule public hearing; schedule public hearing on proposed budget
August 24, 2021	Public hearing on Proposed Budget; First Reading of Ordinance to Adopt Budget
September 7, 2021	First reading of Ordinance on Tax Rate; Public hearing on tax rate; Second Reading of Ordinance to Adopt Budget
September 14, 2021	Second reading of Tax Rate Ordinance; Ratification of Tax Rate



City of Bryan Organization Chart
August 2021



CITY OF BRYAN
SINGLE MEMBER DISTRICT MAP
CIUDAD DE BRYAN
DISTRITOS UNIMIEMBROS DE VOTACION





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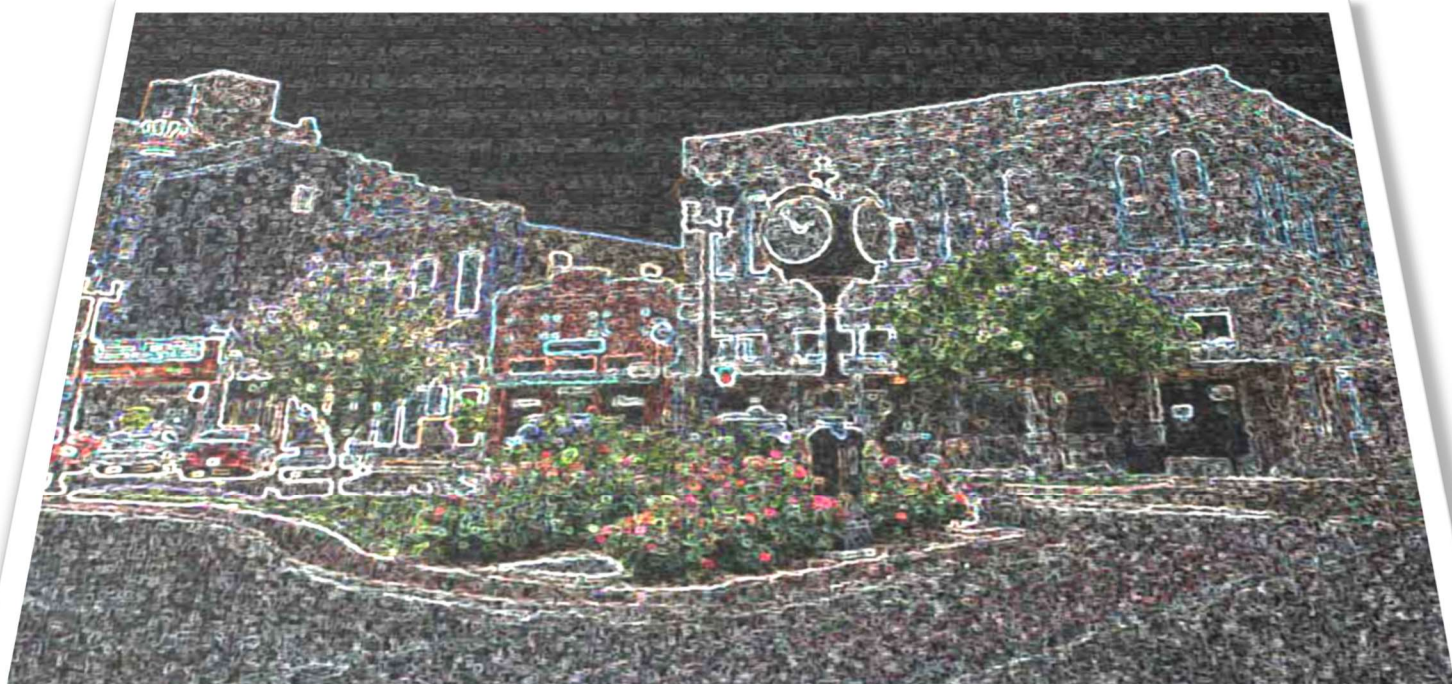


CITY OF BRYAN

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



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INTRODUCTION

BUDGET DOCUMENT KEY ELEMENTS

The following is a summary of key elements included in the City of Bryan FY 2022 adopted budget, which begins October 1, 2021 and ends September 30, 2022. The City Council adopts the budget annually by passage of an appropriations ordinance which provides a program of action for the ensuing fiscal year. The plan contains the goals of the City Council and the City Manager's program to meet these goals. This budget was created by staff in partnership with the City Council with the focus of fulfilling the City's mission statement and supporting the strategic initiatives for the community as defined by the City Council. Supporting mission statements and goals for each of the City's departments are found within the fund sections of the budget document.

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

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

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

BUDGET DOCUMENT STRUCTURE

This budget is presented in several sections:

- The initial page of the budget document is a legislative requirement and is presented to inform interested parties about the City's property tax rate.
- The Table of Contents provides an overview of the adopted budget document for FY 2022.
- The Introduction section includes the City's mission statement, strategic areas of emphasis and describes the budget process with a brief overview of the City's Financial Policies.
- The Budget Overview provides narrative and graphical summary presentations of all budgeted funds, including the General Fund, Debt Service Fund, Enterprise Funds, Special Revenue Funds, and Internal Service Funds.
- Major funds and fund types are presented in separate sections and include a fund narrative, fund financial summary, and a detail of revenues and expenditures by department and division. Each division provides a description of services provided, accomplishments for FY 2021, service level objectives for FY 2022, key performance indicators, budgeted personnel, and financial data.
- The Appendix includes supplementary material including the Tax Rate Ordinance and the Budget Appropriation Ordinance. A decision package summary, community profile, and a glossary of terms and acronyms are also included in the Appendix.

This budget document is designed to give both decision makers and citizens a better view of the resources utilized by the City in fulfilling the City's mission and supporting the strategic initiatives for the community as defined by the City Council.

FINANCIAL STRUCTURE

The accounts of the City are organized on the basis of funds and account groups, each of which operate separately and independently of each other. The operations of each fund are accounted for with a separate set of accounts that are comprised of assets, liabilities, fund equity, revenues (inflows of resources), and expenditures (outflows of resources). The following is a description of the various funds and account groups:

Governmental Funds

Governmental funds are used to account for general government operations and include the General Fund, Debt Service Fund, Special Revenue Funds, Capital Improvement Program Funds, and Permanent Funds.

- General Fund: The General Fund is the general operating fund and is used to account for all financial transactions not required to be included in other funds. Resources are generated through property tax, sales tax, other general taxes, franchise fees, fines, licenses, and fees for services. This fund accounts for the primary activities of the City: police and fire protection, maintenance of parks, libraries, minor street repair, general administration, and support services.
- Debt Service Fund: Used to account for the payment of interest and principal on all general obligation bonds and other long-term debt.
- Special Revenue Funds: Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
- Capital Improvement Program Funds (Bond Funds): Used to account for the expenditures of resources accumulated from the sale of debt instruments earmarked for such projects. These funds are allocated from debt proceeds on a project length basis rather than a fiscal year basis and are not appropriated through the budget process.
- Permanent Funds: Used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs. These funds are not included in the budget document and are not budgeted. The spendable portion of these funds is allocated on an ongoing basis through direction from City Council.

Proprietary Funds

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

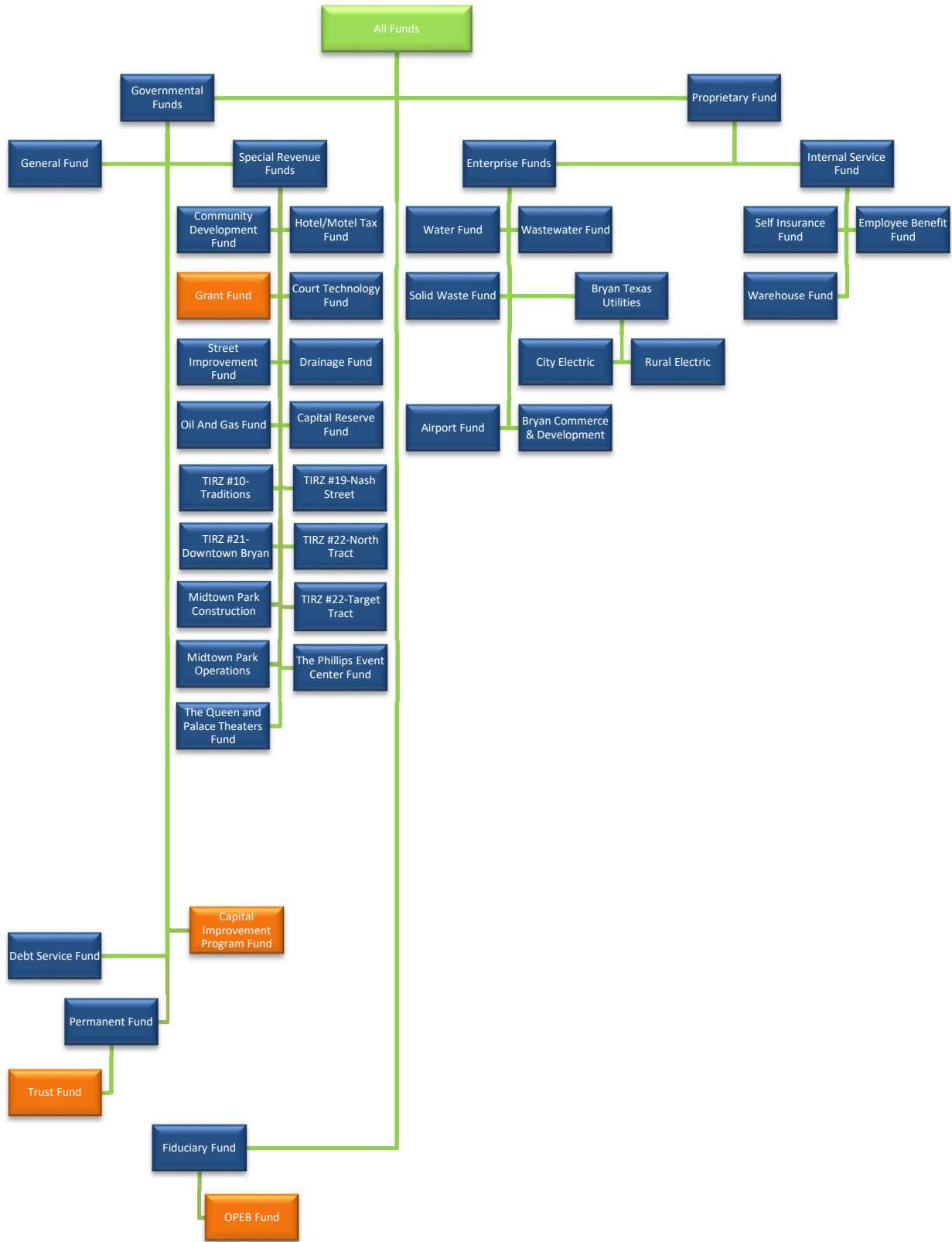
- Enterprise Funds: Used to account for services that are financed and operated in a manner similar to private business where the intent of the governing body is that the cost of providing goods and services to the general public will be financed or recovered primarily through user charges or fees.
- Internal Service Funds: Used to account for the financing of goods and services provided by one department or agency to other departments and agencies of the City on a cost reimbursement basis. Internal Service Funds include the Employee Benefits Fund, Self Insurance Fund and Warehouse Fund.

Fiduciary Funds

The City maintains one (1) fiduciary fund, the other post-employment benefits trust fund ("OPEB Fund"). Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. This fund is not included in the budget.

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

FUND STRUCTURE FISCAL YEAR 2022



BUDGET BASIS OF PRESENTATION

Governmental fund budgets are presented on a modified accrual basis; revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred which is in accordance with Generally Accepted Accounting Principles (“GAAP”). The fund balance or working capital approach of Governmental Funds can generally be described as current assets minus current liabilities. The enterprise funds are budgeted using a flow of economic resources and use the accrual basis of accounting. These are the same methods as used in the City of Bryan’s Comprehensive Annual Financial Report. Contrary to Generally Accepted Accounting Principles practice of recording depreciation in the income statements and recording the effects of retirements of principal and capital purchases on the balance sheet, the City does not budget for depreciation or amortization of assets, but does include capital expenses and debt principal retirement in the annual budget as expenditures or outflows of resources. Cash equivalents are presented as operating funds. The cash equivalent approach for the City is generally defined as:

$$\text{Cash} + \text{Investments} + \text{Accounts Receivable} + \text{Prepays} - \text{Accounts Payable}$$

STRUCTURALLY BALANCED BUDGET

The operating budget presented is a structurally balanced budget in which combined projected recurring resources equal or exceed estimated recurring expenditures. When the current revenues for a particular fund are less than the current expenditures of that fund, the deficit is funded through fund balance. It is the City’s policy to fund recurring expenditures with recurring revenues. One-time expenditures are funded through one-time revenues such as land and capital asset sales. A summary of the effect of the FY 2022 adopted budget upon the fund balances is presented in the Budget Overview section of this document. The change in operating funds can be found in the detail relating to each fund.

The City avoids budgetary procedures that balance the budget at the expense of future years’ budgets, such as postponing expenditures or accruing future years’ revenues.

BUDGET PROCESS

As a precursor to budget preparation, departmental goals, objectives and action plans are updated in support of the City Council’s strategic initiatives and their vision for the community.

The City of Bryan utilizes an “incremental” budgeting approach. The “base” budget is calculated by subtracting personnel costs, capital purchases, and any one-time allocations from the prior years adopted 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 adopted decision packages can be found in the Appendix section of this document.

Budget monitoring and reporting occurs throughout the year. Departments typically begin budget preparation and development in February for the upcoming fiscal year. Instructions and forms are distributed to department managers with particular care given to communicating any changes in the budget process or funding objectives since the last budget cycle. Personalized training is offered to all personnel involved in the budget process. Budget staff is available to assist with all phases of budget development. Departments will determine the allocation of their respective base budgets; prepare decision packages; update mission statements, goals and objectives; summarize accomplishments of the current budget year; and report performance measurement data.

Fiscal Services budget staff coordinates the development of revenue and expenditure projections for all City funds. Historical trends, economic factors, and departmental input all play a role in developing revenue and expenditure projections.

After all budget requests have been submitted by the departments, the budget staff reviews and compiles the information. This data is assembled and distributed to the City Manager and key staff for review in advance of budget workshop sessions. Budget workshop sessions with the City Council begin in July and continue through budget 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 adopted expenditure budget. The process of 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 adopted in two components—one component funds the operations and maintenance (known as the M&O component) of the General Fund and the other component funds the general obligation

debt service requirements (known as the I&S component) of the City. The property tax rate is adopted by ordinance of the City Council.

PRESENTATION OF ANNUAL REPORTING PERIODS

The budget document presents annual reporting periods for FY 2020 actual revenues and expenditures, FY 2021 adopted budget, FY 2021 budget as amended by City Council, FY 2021 projected budgets based on results projected at the time budgets were prepared, and the FY 2022 budget adopted by the City Council. The budget book compares (\$ and % change) the FY 2022 adopted budget with the FY 2021 adopted budget.

CAPITAL IMPROVEMENTS

The City of Bryan budgets capital improvements through two separate, yet related, processes based on the nature of the cost. The processes are the Operating Capital budget and a Capital Improvement Program.

The Operating Capital budget is part of the annual budget process and generally encompasses shorter lived assets under \$200,000 such as technology improvements and vehicles in the General Fund. Operating Capital budgets in the capital intensive Enterprise funds and Special Revenue funds can be for larger multi-year projects that are of a more routine nature. Operating Capital costs are cash funded.

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



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FY 2022 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 September 22, 2020. 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 175 days of the current year’s operating expenditure budget. The annual budget 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 – 60 days.

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 2022 the worker’s compensation rate is \$1,750,000/occurrence and liability retention is \$500,000/occurrence.

J. Employee Benefits Fund Unrestricted Fund Balance

Target Unassigned Fund Balance – During the budget process for FY 2018, City Council approved a revised minimum fund balance of 30 days operating cash.

K. Debt Service Fund Balance

The City shall maintain the minimum debt service fund balance at 1 month of annual debt service requirements.

L. All Other City Funds Unassigned Fund Balance/Unrestricted Cash Balance

All other funds do not have a stated minimum unassigned fund balance/unrestricted cash balance but rather are monitored on a monthly basis. A balance sufficient to meet budgeted expenditures will be maintained in all funds.

DEBT POLICY

The City of Bryan issues debt to finance a major portion of its capital improvement plan. The proceeds of bonds and certificates of obligation provide funding for major street, drainage, sidewalk, traffic improvements, facility construction, park construction, and other major capital purchases that have an anticipated lifespan greater than the life of the associated debt. The City’s ad valorem tax revenues are pledged to provide for the payment of principal and interest on general obligation debt.

Revenue bond proceeds are utilized to fund capital improvements of the City’s enterprise activities. Bryan Texas Utilities, the Water and Wastewater Funds currently have outstanding revenue bonds. The ordinances which authorize the issuance of revenue bonds stipulate that the City will establish rates sufficient to generate funding of the ongoing operation of the respective systems, and provide net revenues sufficient to fund the principal and interest on the outstanding debt.

As a Home Rule City, the City of Bryan is not limited by law in the amount of debt that may be issued. The limit is governed by the City’s ability to levy and collect taxes to service the debt. The City’s charter (Section 12) states:

“The city council of the city shall have the power, and is hereby authorized to levy, assess and collect an amount not to exceed one dollar and fifty cents (\$1.50) on each one hundred dollars (\$100) assessed valuation of real and personal property within the city limits of the city not exempt from taxation by the constitution and laws of the State of Texas.” Article II, Section 5 of the State of Texas Constitution states in part:

“...but no tax for any purpose shall ever be lawful for any one year which shall exceed two and one-half percent of the taxable property of such city.”

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligations, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to purchase capital assets that cannot be prudently acquired from either current revenues or fund balance/working capital and to fund infrastructure improvements and additions. Debt may also be used to fund pension obligation liabilities when it makes financial sense to do so. Pension obligation bonds will not be used to pay current pension expenditures (also known as normal costs). Debt will not be used to fund current operating expenditures. The City will pay cash for capital improvements within the financial capability of each fund based on the Five Year Financial Plan forecasts. Cash sources include, but are not limited to, general fund unassigned fund balance, utility and airport system revenues, economic development corporation funding, developer fees, inter-local agreements, and state and federal grants.

The City’s adopted tax rate is \$0.62900 per \$100 valuation. Of the total City’s adopted property tax rate, \$0.210020 per \$100 valuation is currently designated for debt service.

Bond Ratings

The City of Bryan’s current bond ratings are:

<u>Rating Agency</u>	<u>BTU City</u>	<u>BTU Rural</u>	<u>General Obligation</u>	<u>Water/Wastewater</u>
Moody's	Not Rated	Not Rated	Aa2	Not Rated
Standard & Poor's	A+	A+	AA	AA
Fitch	AA-	AA-	Not Rated	Not Rated

INVESTMENT POLICY

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

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

Suitability:

Each investment must be in conformance with all Federal regulations, State of Texas statutes, and other legal requirements - including the City Charter, City Ordinances, and this Investment Policy. Section IX (in the 2014 investment policy) includes a list of these securities and deposits specifically authorized as investments for the funds respectively.

Preservation and Safety of Principal;

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

Liquidity:

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

Marketability:

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

Diversification:

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

Yield:

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

CAPITALIZATION POLICY

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

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

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

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

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

PAID LOBBYISTS

The City of Bryan may employ outside lobbyists when doing so allows us to further our mission of providing services for our citizens. In FY 2021, the City is projected to spend \$80,000 for outside lobbyists. During FY 2022, we anticipate lobbyist expenditures to be \$50,000. All lobbying expenditures are projected to be paid out of the Water Fund.



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FY 2022 BUDGET SUMMARY

The FY 2021 adopted budget for the City of Bryan included a combined total of expenditures in the amount of \$415,127,701, which is \$27,546,523, or 6.6% less than the combined total of expenditures included in this adopted budget for FY 2022 in the amount of \$442,674,224. This increase in expenditures is based on the assumption that the economy will continue to recover from the impacts of the COVID-19 pandemic and the City will get back into a much more typical routine of providing City services to the residents of Bryan. The City has also budgeted for two new funds established in the last quarter of FY 2021, the Phillips Event Center Fund and the Queen & Palace Theaters Fund.

The following is a summary of the FY 2022 adopted annual budget for the City of Bryan, Texas.

BUDGETED REVENUES

The City of Bryan FY 2022 revenues inclusive of transfers and right-of-way payments are adopted at \$425,248,439 for all funds.

The table "Revenues by Type – All Funds", on page 40 of this document, lists revenues by fund and type. Revenue types include tax revenues, franchise fees, licenses and permits, intergovernmental payments (grants), charges for services, fines, forfeits and penalties, investment earnings, miscellaneous income, and Right-of-way ("ROW") and transfers. Assumptions for estimates can be found below under Revenue Assumptions. Included here is a brief summary of the FY 2022 revenue types:

- Tax revenues which include sales tax, property tax, and hotel occupancy tax, are estimated at \$67,667,915, or 15.9%, of the City's revenue base. Of this amount \$17,650,484, or 26.1%, is restricted. The City's restricted revenues are comprised of \$12,454,223 for the City's Debt Service Fund, \$2,395,134 for the City's TIRZ 10/Traditions Fund, \$1,600,000 for the City's Hotel/Motel Tax ("HOT") Fund, and a combined amount of \$1,201,127 is restricted for the use of the City's TIRZ 19/Nash Fund, TIRZ 21/Downtown Bryan, TIRZ 22/ Target and North Fund, and the Oil and Gas Fund.
- Franchise fees are assessed to private utility companies including telephone, cable, and gas. For FY 2022, franchise fees are estimated at \$2,122,264, or 0.5%, of total revenues.
- Licenses and Permits revenues that are collected by the development services departments are budgeted at \$805,685, or 0.2%, of total revenues.
- Inter-governmental revenues are projected to be \$6,117,309, or 1.4%, of the total revenue budget. This revenue source is primarily comprised of Community Development grant revenues and payments from the City of College Station for library services. Payments from Brazos County for their participation in Traditions and Target/North TIRZ's are also included in this category.
- Charges for Services primarily represent revenues received by the utilities as well as transportation and drainage fees. Primary sources of charges for services in the General Fund are ambulance collections, recreation charges, and public safety charges. Total revenue projected for FY 2022 from all services is estimated at \$297,746,202, or 70.0%, of total revenues. BTU-City revenues of \$195,493,100, or 65.7%, of total revenue account for the majority of this revenue category.
- Municipal court fines, forfeitures and penalties total \$1,185,300, or 0.3%, of total revenues for the City.
- Investment earnings and miscellaneous revenues, including funding of the City's internal service funds, are budgeted at \$21,195,971, or 5.0%, of total revenues.
- Right-of-way payments received by the General Fund from City owned utilities are budgeted at \$18,473,228 for FY 2022. Inter-fund transfers total \$9,934,565. The combined total for Right-of-way and inter-fund transfers is budgeted at \$28,407,793, or 6.7%, of total revenues.

Revenue Assumptions:

- The adopted budget maintains the current property tax rate of \$0.62900 per \$100 of assessed valuation. The estimated total property tax levy for FY 2022 is \$41,760,720. The General Fund or M&O tax rate is adopted at \$0.418980 per \$100 of assessed valuation and the debt service portion or I&S tax rate is adopted at \$0.210020 per \$100 of assessed valuation. The General Fund property tax levy is estimated at \$25,508,358 and the Debt Service property tax levy is estimated at \$12,786,446 with additional amounts budgeted for penalty, interest, and delinquent

taxes from prior periods. TIRZ property tax levies are estimated at \$3,465,916. Total property tax levy increased 4.59% compared to last year's value.

- The adopted FY 2022 budget for sales tax is \$24,839,080, which is \$2,299,080, or 10.2%, above the FY 2021 adopted budget. Sales tax revenue for FY 2021 is projected to be \$24,500,000.
- The ROW payment to the General Fund from the Water, Wastewater, and Solid Waste utility funds is based on 5.0% of revenues. The ROW payment from BTU-City is based on approximately 7.0% of revenues. The combined total of ROW payments adopted for FY2022 is \$18,473,228.
- Total Water Fund revenues of \$14,483,300 are expected to increase by 7.2%. Wastewater Fund revenues of \$13,781,315 will see a modest growth of 0.7%. Solid Waste Fund revenues of \$8,642,334 anticipate a 0.2% decrease for FY 2022.
- The adopted FY 2022 Hotel Occupancy Tax ("HOT") revenues budget of \$1,607,200, which is a 70.8%, increase over FY 2021 adopted revenues. This increase in budgeted revenue is based on the recovery of the City and the impact of the COVID-19 pandemic in FY 2020 and FY 2021.
- The Enterprise Funds are financed and operated in a manner similar to private business enterprises. The costs of providing products and services to the public are recovered primarily through user charges.

BUDGETED APPROPRIATION OF EXPENDITURES

The City of Bryan Fiscal Year 2022 adopted budget appropriation of expenditures for all funds is \$442,674,224, or 6.6%, increase over the FY 2021 adopted budget.

Uses of Appropriated Funds:

The table "Expenses – by Category – All Funds", on page 41 of this document, lists appropriations by fund and category. Category types include salaries and benefits, supplies, maintenance and services, miscellaneous, capital outlay, debt service, and transfers. Administrative reimbursements represent services provided by the General Fund to other funds. These amounts are used to offset expenditures in the General Fund.

- General Fund budgeted expenditures for FY 2022 are \$89,679,665, which includes an off-set of \$6,097,355, for administrative reimbursement costs from other funds for services provided by the General Fund.
- BTU-City and BTU-Rural combined appropriations represent \$240,395,100, or 54.3%, of the total appropriations for the City.
- The City's Salaries & Benefits for FY 2022 are \$90,468,234 and \$8,521,400 of estimated salaries and benefits to be used for capital outlay, totaling \$98,959,834 for all Salaries & Benefits. The adopted budget includes a merit pool funding increase of 3% for the City's Career Progression Program for eligible employees. The adopted FY 2022 budget increases staffing by 7.0 positions over the FY 2021 adopted budget.
- Supplies which include fuel and energy costs for BTU-City and BTU-Rural, in the amount of \$95,515,400, make up the largest portion of the total budget of \$103,885,765, or 23.5%.
- Maintenance, vehicle, equipment and facility services expenses adopted for FY 2022 are \$61,592,051, or 13.9%, of budgeted expenses. These categories include maintenance expenses and utility service charges.
- Miscellaneous expenditures are primarily for contractual services and account for \$43,835,443 or 9.9%, of the total appropriations for FY 2022.
- Capital outlay, on page 41, for FY 2022 is \$66,784,804, or 15.1%, of total budgeted appropriations. This category includes capital improvement projects to be funded through operating revenues. Funding for vehicles and equipment is also included in this category. A complete listing of operating capital purchases can be found in the capital funding section of this document.
- Debt Service payments for all funds are budgeted at \$52,339,822, or 11.8%, of the total adopted budget for FY 2022.
- Transfers out to other funds for FY 2022 total \$28,154,360, or 6.4%, of total appropriations. Electric utility ROW payments of \$13,684,500 account for the majority of this category. Combined transfers of \$5,406,835 are budgeted for the General Fund, included in this amount is a transfer of \$3,000,000 to the PEC Fund for damage from the February 2021 winter storm and funding for newly established operations, \$1,000,000 to the Midtown Park

Operations Fund to support newly established operations, \$443,000 to the Airport Fund for airport improvements, \$400,000 to the Queen and Palace Theater Fund to support newly established operations. Combined transfers of \$3,638,453 are budgeted for the Water, Wastewater, and Solid Waste funds for administrative reimbursements. Combined transfers of \$3,040,000 are budgeted for TIRZ 10/Traditions, TIRZ 19/Nash and TIRZ 22/Target for their reimbursement of advanced funding to the General Fund. Combined transfers of \$1,838,831 are budgeted for the TIRZ's, Street Improvement Fund, Drainage Fund, General Fund, Self Insurance Fund and Warehouse Fund for their respective debt service payments. There will also be a transfer from the Streets and Drainage Funds of \$159,936 for administrative reimbursements and a \$105,000 transfer from TIRZ 19/Nash fund to the Street Improvement Fund for a round-about reimbursement. Additionally, there will be a \$100,000 transfer from the Self-Insurance Fund to the Employee Benefits Fund to cover the costs of occupational services that are provided to the City by the Employee Health Center. The balance of the transfers is related to cost sharing services.

CHANGE IN OPERATING FUNDS

The table "FY 2022 Change in Fund Balance – All Funds", on page 38 of this document, lists changes in year ended operating funds by fund. Overall, balances are projected to decrease by \$11,177,585. The Midtown Park Operations fund decrease of \$4,950,000, the Wastewater fund decrease of \$4,045,665, and the Street Improvement fund decrease of \$2,548,830 account for the majority of the overall projected fund decreases. The spending of available fund balances reduces the need for issuing debt. The ending fund balance in all funds is within target levels.

City of Bryan, Texas
All Funds Summary - Fiscal Year 2022

REVENUES	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	\$Chng/FY 21	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 21
Governmental Funds:							
General	\$ 87,322,151	\$ 79,569,863	\$ 79,569,863	\$ 81,104,165	\$ 81,562,366	\$ 1,992,503	2.5%
Debt Service	11,015,929	12,816,335	12,816,335	12,867,898	14,765,660	1,949,325	15.2%
Hotel/Motel Tax	1,127,172	940,850	940,850	1,212,000	1,607,200	666,350	70.8%
Street Improvement	6,087,586	6,270,000	6,270,000	6,190,000	6,035,000	(235,000)	-3.7%
Drainage	897,768	1,009,000	1,009,000	1,012,500	1,012,500	3,500	0.3%
TIRZ #10 (Traditions)	3,514,822	3,531,417	3,531,417	3,485,000	3,721,245	189,828	5.4%
TIRZ #19 (Nash Street)	394,501	397,066	397,066	396,700	422,295	25,229	6.4%
TIRZ #21 (Downtown)	211,121	219,697	219,697	213,000	343,007	123,310	56.1%
TIRZ #22 (Target)	439,380	461,572	461,572	457,572	486,358	24,786	5.4%
TIRZ #22 (North Tract)	215,970	202,046	202,046	202,046	205,056	3,010	1.5%
Court Technology	27,517	27,500	27,500	27,500	27,500	-	0.0%
Community Development	1,441,260	2,394,217	2,394,217	2,574,179	2,286,526	(107,691)	-4.5%
Capital Reserve Fund	20,076,956	26,471	26,471	19,500	6,230	(20,242)	-76.5%
Oil & Gas Fund	550,594	433,736	433,736	335,956	311,650	(122,086)	-28.1%
Midtown Park Operations Fund	3,005,715	13,500	13,500	13,500	3,626,500	3,613,000	26763.0%
Midtown Park Construction Fund	13,026,258	60,000	60,000	60,000	50,000	(10,000)	-16.7%
Phillips Event Center Fund	-	-	-	2,208,852	3,750,000	3,750,000	0.0%
Queen & Palace Theaters Fund	-	-	-	65,000	1,016,362	1,016,362	0.0%
Enterprise Funds:							
Water	15,391,276	13,513,436	13,513,436	13,912,900	14,483,300	969,864	7.2%
Wastewater	14,100,849	13,680,056	13,680,056	13,761,815	13,781,315	101,259	0.7%
Solid Waste	8,793,423	8,656,249	8,656,249	8,462,666	8,642,334	(13,915)	-0.2%
BTU - City	187,537,426	189,414,300	189,414,300	360,541,600	196,138,600	6,724,300	3.6%
BTU - Rural	46,298,537	47,525,800	47,525,800	50,248,500	50,387,100	2,861,300	6.0%
Airport	710,250	826,712	826,712	844,063	1,033,750	207,038	25.0%
Bryan Commerce & Dev.	1,880,893	19,400	19,400	3,873,602	1,710,553	1,691,153	8717.3%
Internal Service Funds:							
Employee Benefits	14,875,077	15,204,590	15,204,590	15,786,515	15,007,934	(196,656)	-1.3%
Self-Insurance Fund	2,707,381	2,425,200	2,425,200	2,430,100	2,503,700	78,500	3.2%
Warehouse Fund	317,333	300,694	300,694	333,515	324,399	23,705	7.9%
TOTAL ALL FUNDS	\$ 441,967,146	\$ 399,939,706	\$ 399,939,706	\$ 582,640,644	\$ 425,248,439	\$ 25,308,733	6.3%

Revenues include transfers in and right of way payments

EXPENDITURES	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	\$Chng/FY 21	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 21
Governmental Funds:							
General	\$ 74,163,718	\$ 78,809,642	\$ 80,609,642	\$ 78,399,429	\$ 89,679,665	10,870,023	13.8%
Debt Service	10,715,463	13,321,540	14,181,540	13,883,233	14,243,631	922,091	6.9%
Hotel/Motel Tax	1,496,260	1,588,683	1,588,683	1,412,148	1,761,380	172,697	10.9%
Street Improvement	5,328,105	10,258,834	10,258,834	9,925,500	8,583,830	(1,675,004)	-16.3%
Drainage	2,437,712	1,086,426	2,086,426	2,035,615	1,583,950	497,524	45.8%
TIRZ #10 (Traditions)	2,109,776	3,298,257	3,298,257	3,298,257	3,542,560	244,303	7.4%
TIRZ #19 (Nash Street)	540,285	449,904	519,904	410,773	291,689	(158,215)	-35.2%
TIRZ #21 (Downtown)	90,600	625,000	625,000	175,000	385,895	(239,105)	-38.3%
TIRZ #22 (Target)	439,604	454,261	454,261	454,261	479,167	24,906	5.5%
TIRZ #22 (North Tract)	204,599	201,783	201,783	201,783	206,178	4,395	2.2%
Court Technology	26,090	29,500	29,500	19,500	29,500	-	0.0%
Community Development	1,466,265	2,394,217	2,644,217	2,531,927	2,286,526	(107,691)	-4.5%
Capital Reserve Fund	18,300,000	575,000	4,075,000	4,075,000	-	(575,000)	-100.0%
Oil & Gas Fund	2,000,000	-	-	-	-	-	0.0%
Midtown Park Operations Fund	171,073	936,004	936,004	707,402	4,667,570	3,731,566	398.7%
Midtown Park Construction Fund	550,157	5,000,000	5,000,000	5,000,000	5,000,000	-	0.0%
Phillips Event Center Fund	-	-	2,297,000	2,053,500	3,724,400	3,724,400	0.0%
Queen & Palace Theaters Fund	-	-	250,000	60,000	896,926	896,926	0.0%
Enterprise Funds:							
Water	12,513,182	15,755,484	15,755,484	15,129,300	16,779,182	1,023,698	6.5%
Wastewater	14,672,806	15,480,139	15,480,139	14,686,700	17,826,980	2,346,841	15.2%
Solid Waste	8,339,610	8,520,320	9,020,320	8,093,700	9,143,600	623,280	7.3%
BTU - City	199,481,782	188,174,900	388,174,900	351,280,700	190,491,500	2,316,600	1.2%
BTU - Rural	41,752,510	47,738,300	49,738,300	51,680,573	49,903,600	2,165,300	4.5%
Airport	703,864	782,654	782,654	868,880	1,027,090	244,436	31.2%
Bryan Commerce & Dev.	634,846	1,380,187	8,505,187	8,763,677	917,377	(462,810)	-33.5%
Internal Service Funds:							
Employee Benefits	14,491,254	14,834,178	16,334,178	14,391,836	15,721,723	887,545	6.0%
Self-Insurance Fund	2,430,202	3,098,134	3,098,134	2,893,176	3,145,405	47,271	1.5%
Warehouse Fund	464,264	334,354	334,354	327,147	354,900	20,546	6.1%
TOTAL ALL FUNDS	\$ 415,524,026	\$ 415,127,701	\$ 636,279,701	\$ 592,759,017	\$ 442,674,224	\$ 27,546,523	6.6%

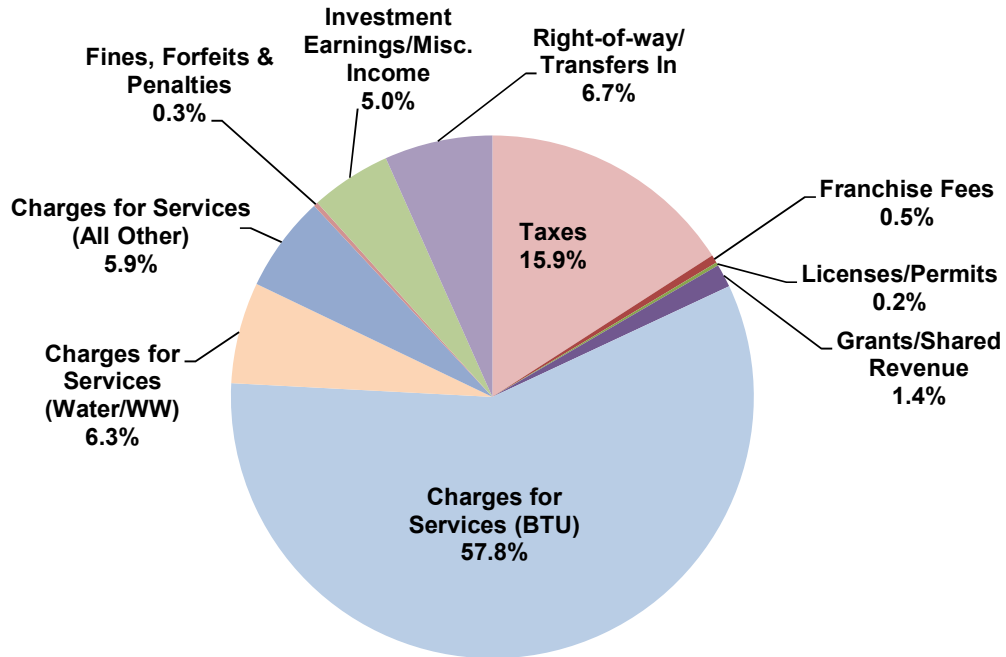
Expenditures are shown net of administrative reimbursements

Revenues by Type

Fiscal Year 2022

\$425,248,439

(in thousands)

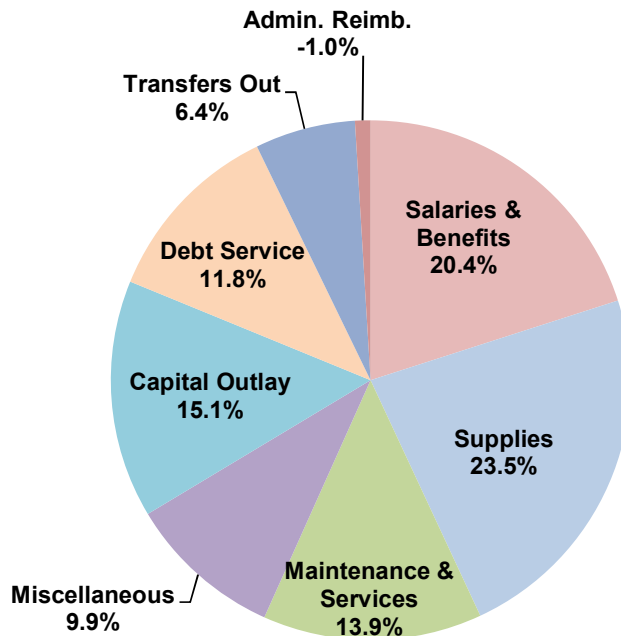


Expenditures by Type

Fiscal Year 2022

\$442,674,224

(in thousands)



City of Bryan, Texas
FY 2022 Change in Fund Balance - All Funds

Fund Name	10/1/2021 Est. Beginning Operating Funds	Revenues	ROW Pmts, Transfers In, & Misc Income	Total Inflows	Expenditures ⁽¹⁾	Change in Operating Funds	9/30/2022 Est. Ending Operating Funds
Governmental Funds:							
General	\$ 48,926,445	\$ 63,089,138	\$ 18,473,228	\$ 81,562,366	\$ 89,679,665	\$ (8,117,299)	\$ 40,809,146
Debt Service	1,158,947	12,926,828	1,838,832	14,765,660	14,243,631	522,029	1,680,976
Hotel/Motel Tax	2,017,740	1,607,200	-	1,607,200	1,761,380	(154,180)	1,863,560
Street Improvement	3,984,419	5,930,000	105,000	6,035,000	8,583,830	(2,548,830)	1,435,589
Drainage	836,158	1,012,500	-	1,012,500	1,583,950	(571,450)	264,708
TIRZ #10 (Traditions)	1,936,934	3,721,245	-	3,721,245	3,542,560	178,685	2,115,619
TIRZ #19 (Nash Street)	208,530	422,295	-	422,295	291,689	130,606	339,136
TIRZ #21 (Downtown)	584,442	251,007	92,000	343,007	385,895	(42,888)	541,554
TIRZ #22 (Target)	66,230	486,358	-	486,358	479,167	7,191	73,421
TIRZ #22 (North Tract)	71,147	205,056	-	205,056	206,178	(1,122)	70,025
Court Technology	190,107	27,500	-	27,500	29,500	(2,000)	188,107
Community Development	-	2,286,526	-	2,286,526	2,286,526	-	-
Capital Reserve Fund	1,247,500	6,230	-	6,230	-	6,230	1,253,730
Oil & Gas	825,300	311,650	-	311,650	-	311,650	1,136,950
Midtown Park Operations Fund	2,135,878	2,626,500	1,000,000	3,626,500	4,667,570	(1,041,070)	1,094,808
Midtown Park Construction Fund	7,513,762	50,000	-	50,000	5,000,000	(4,950,000)	2,563,762
Phillips Event Center Fund	155,352	750,000	3,000,000	3,750,000	3,724,400	25,600	180,952
Queen & Palace Theaters Fund	5,000	616,362	400,000	1,016,362	896,926	119,436	124,436
Enterprise Funds:							
Water	7,870,699	13,419,000	1,064,300	14,483,300	16,779,182	(2,295,882)	5,574,817
Wastewater	8,735,515	13,295,400	485,915	13,781,315	17,826,980	(4,045,665)	4,689,850
Solid Waste	7,983,812	8,463,970	178,364	8,642,334	9,143,600	(501,266)	7,482,546
BTU - City	66,442,443	193,770,600	2,807,700	196,578,300	184,253,800	12,324,500	78,766,943
BTU - Rural	13,488,397	49,569,000	512,300	50,081,300	50,027,000	54,300	13,542,697
Airport	77,900	538,600	495,150	1,033,750	1,027,090	6,660	84,560
Bryan Commerce & Dev.	10	200,000	1,510,553	1,710,553	917,377	793,176	793,186
Internal Service Funds:							
Employee Benefits	3,291,536	14,499,434	508,500	15,007,934	15,721,723	(713,789)	2,577,747
Self-Insurance Fund	3,778,816	2,454,200	49,500	2,503,700	3,145,405	(641,705)	3,137,111
Warehouse Fund	30,501	73,561	250,838	324,399	354,900	(30,501)	-
TOTAL ALL FUNDS	\$ 183,563,520	\$ 392,610,159	\$ 32,772,180	\$ 425,382,339	\$ 436,559,924	\$ (11,177,585)	\$ 172,385,935

Notes:

(1) Expenditures are shown net of administrative reimbursements.



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City of Bryan, Texas
Revenues by Type - All Funds
Fiscal Year 2022

	Taxes	Franchise Fees	Licenses & Permits	Inter-governmental	Charges for Services	Fines, Forfeits & Penalties	Investment Earnings / Misc. Income	Right of Way & Transfers In	Total
Revenues:									
Governmental Funds:									
General	\$ 50,017,431	\$ 2,122,264	\$ 805,685	\$ 1,497,286	\$ 5,470,970	\$ 1,070,300	\$ 2,105,202	\$ 18,473,228	\$ 81,562,366
Debt Service	12,454,223	-	-	369,742	-	90,000	12,863	1,838,832	14,765,660
Hotel/Motel Tax	1,600,000	-	-	-	-	-	7,200	-	1,607,200
Street Improvement Fund	-	-	-	-	5,800,000	-	130,000	105,000	6,035,000
Drainage Improvement	-	-	-	-	990,000	-	22,500	-	1,012,500
TIRZ #10-Traditions	2,395,134	-	-	1,311,111	-	-	15,000	-	3,721,245
TIRZ #19-Nash Street	420,795	-	-	-	-	-	1,500	-	422,295
TIRZ #21-Downtown Bryan	247,932	-	-	-	-	-	3,075	92,000	343,007
TIRZ #22 - Target	289,975	-	-	195,483	-	-	900	-	486,358
TIRZ #22 - North	119,869	-	-	82,661	-	-	2,526	-	205,056
Court Technology	-	-	-	-	-	25,000	2,500	-	27,500
Community Development	-	-	-	2,286,526	-	-	-	-	2,286,526
Capital Reserve	-	-	-	-	-	-	6,230	-	6,230
Oil & Gas	122,556	-	-	-	-	-	189,094	-	311,650
Midtown Park Operations Fund	-	-	-	-	2,611,500	-	15,000	1,000,000	3,626,500
Midtown Park Construction Fund	-	-	-	-	-	-	50,000	-	50,000
Phillips Event Center Fund	-	-	-	-	750,000	-	-	3,000,000	3,750,000
Queen & Palace Theaters Fund	-	-	-	-	616,362	-	-	400,000	1,016,362
Enterprise Funds:									
Water	-	-	-	-	13,419,000	-	1,025,155	39,145	14,483,300
Wastewater	-	-	-	-	13,295,400	-	274,000	211,915	13,781,315
Solid Waste	-	-	-	-	8,463,970	-	178,364	-	8,642,334
BTU-City	-	-	-	-	195,493,100	-	645,500	-	196,138,600
BTU-Rural	-	-	-	-	50,297,300	-	89,800	-	50,387,100
Airport	-	-	-	-	538,600	-	52,200	442,950	1,033,750
Bryan Commerce & Dev.	-	-	-	-	-	-	1,710,553	-	1,710,553
Internal Service Funds:									
Employee Benefits	-	-	-	374,500	-	-	14,533,434	100,000	15,007,934
Self-Insurance Fund	-	-	-	-	-	-	49,500	2,454,200	2,503,700
Warehouse Fund	-	-	-	-	-	-	73,876	250,523	324,399
Total Revenues	\$ 67,667,915	\$ 2,122,264	\$ 805,685	\$ 6,117,309	\$ 297,746,202	\$ 1,185,300	\$ 21,195,971	\$ 28,407,793	\$ 425,248,439
	15.9%	0.5%	0.2%	1.4%	70.0%	0.3%	5.0%	6.7%	100.0%

City of Bryan, Texas
Expenses - by Category - All Funds
Fiscal Year 2022

	Salaries & Benefits	Supplies	Maintenance & Services	Miscellaneous	Capital Outlay	Debt Service	Transfers Out	Admin. Reimb.	Total
Expenses:									
Governmental Funds:									
General	\$ 64,961,300	\$ 2,562,310	\$ 7,567,030	\$ 11,897,695	\$ 3,381,850	\$ -	\$ 5,406,835	\$ (6,097,355)	\$ 89,679,665
Debt Service	-	-	-	-	-	14,243,631	-	-	14,243,631
Hotel/Motel Tax	64,600	-	-	1,696,780	-	-	-	-	1,761,380
Street Improvement Fund	102,800	-	2,584,499	188,577	5,227,204	-	480,750	-	8,583,830
Drainage Improvement	-	-	-	178,013	1,264,452	-	141,485	-	1,583,950
TIRZ #10-Traditions	-	-	-	25,000	-	-	3,517,560	-	3,542,560
TIRZ #19-Nash Street	-	-	-	-	-	-	291,689	-	291,689
TIRZ #21-Downtown Bryan	-	-	-	103,312	-	-	282,583	-	385,895
TIRZ #22 - Target	-	-	-	-	-	-	479,167	-	479,167
TIRZ #22 - North	-	-	-	90,000	-	-	116,178	-	206,178
Court Technology	-	13,500	16,000	-	-	-	-	-	29,500
Community Development	460,834	14,016	73,174	1,738,502	-	-	-	-	2,286,526
Capital Reserve	-	-	-	-	-	-	-	-	-
Oil & Gas	-	-	-	-	-	-	-	-	-
Midtown Park Operations Fund	29,800	500,000	1,835,836	2,262,334	39,600	-	-	-	4,667,570
Midtown Park Construction Fund	-	-	-	-	5,000,000	-	-	-	5,000,000
Phillips Event Center Fund	-	612,000	230,300	1,263,500	1,618,600	-	-	-	3,724,400
Queen & Palace Theaters Fund	-	194,499	5,000	647,427	50,000	-	-	-	896,926
Enterprise Funds:									
Water	3,060,000	249,100	2,728,562	1,009,019	3,620,000	4,803,697	1,308,804	-	16,779,182
Wastewater	3,615,300	458,721	2,390,510	910,664	5,374,000	3,810,944	1,266,841	-	17,826,980
Solid Waste	3,482,400	416,779	590,400	1,945,733	1,562,098	83,382	1,062,808	-	9,143,600
BTU-City**	12,685,900	73,360,300	32,935,900	2,453,200	28,266,100	25,394,500	13,684,500	1,711,100	190,491,500
BTU-Rural**	946,400	25,155,100	9,044,600	65,400	10,778,400	3,913,700	-	-	49,903,600
Airport	209,900	241,950	62,490	125,335	302,500	84,915	-	-	1,027,090
Bryan Commerce & Dev.	-	-	212,000	405,377	300,000	-	-	-	917,377
Internal Service Funds:									
Employee Benefits	-	-	220,500	15,501,223	-	-	-	-	15,721,723
Self-Insurance Fund	601,900	90,100	1,082,075	1,256,170	-	-	115,160	-	3,145,405
Warehouse Fund	247,100	17,390	13,175	72,182	-	5,053	-	-	354,900
Total Expenses	\$ 90,468,234	\$ 103,885,765	\$ 61,592,051	\$ 43,835,443	\$ 66,784,804	\$ 52,339,822	\$ 28,154,360	\$ (4,386,255)	\$ 442,674,224
	20.4%	23.5%	13.9%	9.9%	15.1%	11.8%	6.4%	-1.0%	100.0%

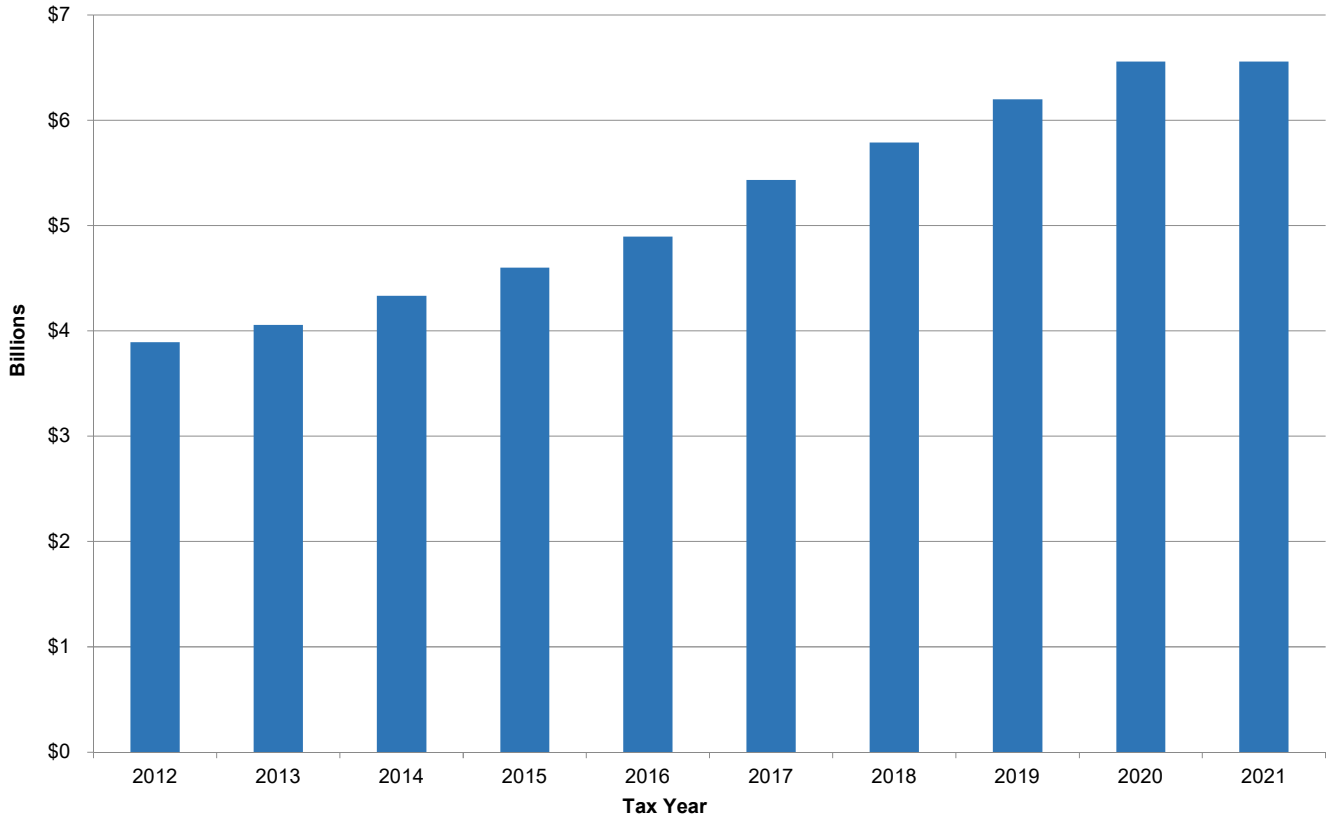
**Note: Capital outlay for BTU includes estimated capitalized salaries and benefits in the amount of \$8,521,400 related to capital projects.

PROPERTY TAX CALCULATION AND DISTRIBUTION
As of 7/23/21 Certified Values

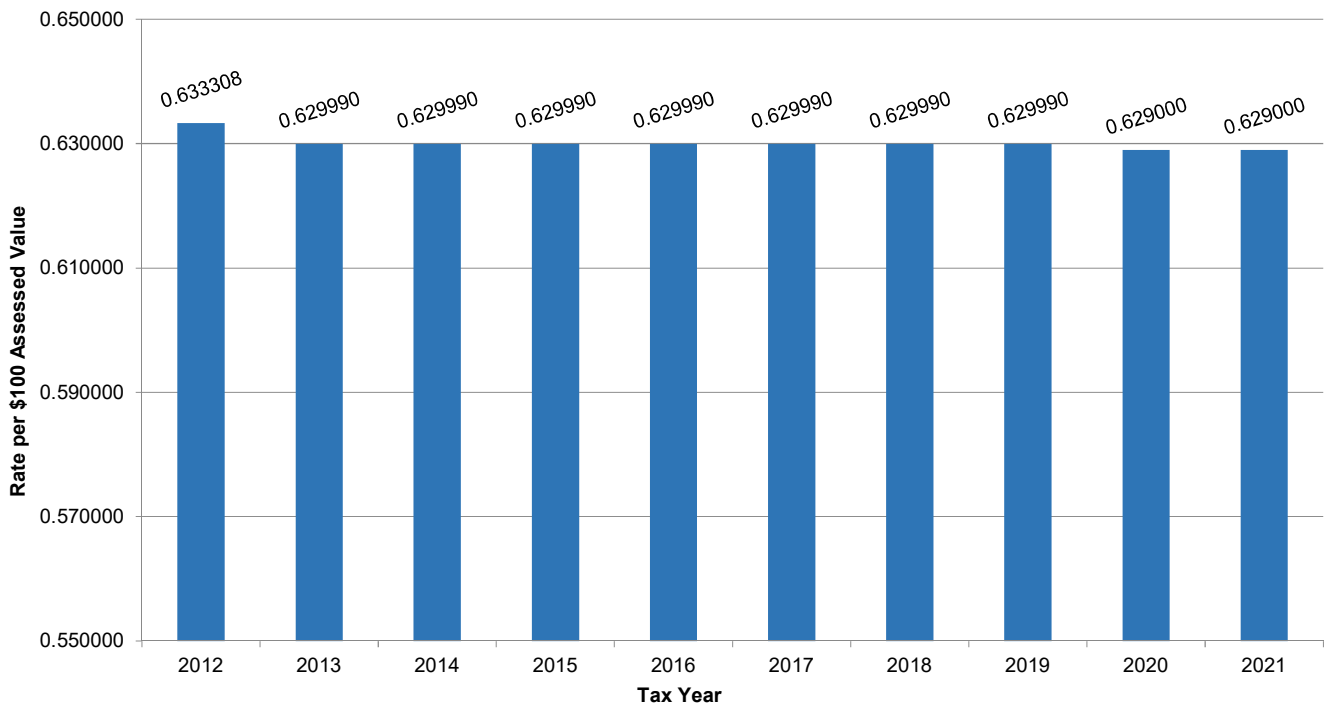
EFFECTIVE RATE				FY 2021 for Comparison
ESTIMATED Tax Roll and Levy		FY 2022		
Assessed Valuation (100%)	\$	8,415,378,625	\$	8,048,573,604
Growth in Assessed Valuation		4.56%		
Net Taxable Value (Before Freeze)	\$	6,862,998,053	\$	6,558,248,489
Growth in Net Taxable (Before Freeze)		4.65%		
Less: Freeze Taxable /Transfer Adj.		842,276,464		796,602,682
% Change Freeze Taxable		5.73%		
Total Taxable	\$	6,020,721,589	\$	5,761,645,807
		4.50%		
Rate Per \$100 of Assessed Valuation		0.629000		0.629000
Tax	\$	37,870,339	\$	36,240,752
		4.50%		
Add: Freeze Ceilings		3,890,381		3,685,400
		5.56%		
Total Tax Levy	\$	41,760,720	\$	39,926,152
% Change Total Tax Levy		4.59%		

ESTIMATED Distribution:	Tax Rate	% of Total	FY 2022	FY 2021 for Comparison
General Fund	\$ 0.418980		\$ 23,156,814	\$ 24,011,327
General Fund - Freeze Ceiling	\$ 0.418980		2,351,544	2,400,149
		61.08%	\$ 25,508,358	\$ 26,411,476
			-3.42%	
Debt Service	\$ 0.210020		11,607,700	9,255,394
Debt Service - Freeze Ceiling	\$ 0.210020		1,178,747	925,160
		30.62%	\$ 12,786,446	\$ 10,180,554
			25.60%	
TIRZ 10 - Traditions Projected Growth	\$ 0.629000	5.78%	\$ 2,412,097	\$ 2,311,668
			4.34%	
TIRZ 19 - Nash Street Projected Growth	\$ 0.629000	0.95%	\$ 397,231	\$ 397,231
			0.00%	
TIRZ 21 - Downtown Projected Growth	\$ 0.629000	0.62%	\$ 258,840	\$ 223,165
			15.99%	
TIRZ 22 - North Projected Growth	\$ 0.629000	0.29%	\$ 120,669	\$ 120,669
			0.00%	
TIRZ 22 - South Projected Growth	\$ 0.629000	0.66%	\$ 277,079	\$ 281,387
			-1.53%	
Total Tax Levy			\$ 41,760,720	\$ 39,926,152

Net Taxable Property Value Tax Year 2012 - 2021



Property Tax Rate Tax Year 2012 - 2021



**Summary of Authorized/Budgeted Full-Time Equivalent Positions
With Salary and Benefits
Fiscal Year 2022**

Department	FY 2020	FY 2021	FY 2022	Variance	FY 2020	FY 2021	FY 2022	Variance
	Adopted	Adopted	Adopted	from FY 21-FY 22	Adopted	Adopted	Adopted	from FY 21-FY 22
General Fund:								
<i>Public Safety:</i>								
Municipal Court	16.00	16.00	16.00	-	\$ 1,289,100	\$ 1,269,500	\$ 1,354,800	\$ 85,300
Police Services	193.00	193.00	193.00	-	20,219,000	20,868,300	21,515,700	647,400
Fire & Emergency Ops Center	145.00	150.00	151.00	1.00	16,136,200	16,695,300	17,299,900	604,600
Bryan Animal Center	11.50	11.00	11.00	-	792,000	815,800	816,400	600
Total Public Safety	365.50	370.00	371.00	1.00	38,436,300	39,648,900	40,986,800	1,337,900
<i>Public Works:</i>								
Engineering Services	14.00	14.00	15.00	1.00	1,362,900	1,394,700	1,509,200	114,500
Streets & Drainage	17.00	17.00	17.00	-	1,141,400	1,125,300	1,188,100	62,800
Traffic Operations	10.00	10.00	10.00	-	784,600	751,950	818,300	66,350
Total Public Works	41.00	41.00	42.00	1.00	3,288,900	3,271,950	3,515,600	243,650
<i>Development Services</i>								
Development Services	23.00	23.00	26.00	3.00	1,772,400	1,834,100	2,105,200	271,100
Code Enforcement	5.00	5.00	5.00	-	369,800	352,100	360,900	8,800
Community Development Admin.	1.00	1.00	1.00	-	216,900	211,850	223,600	11,750
Total Development Services	29.00	29.00	32.00	3.00	2,359,100	2,398,050	2,689,700	291,650
<i>Community Services:</i>								
Bryan/C.S. Library Serv.	37.50	37.50	37.50	-	2,563,700	2,654,500	2,698,800	44,300
Parks and Recreation	21.80	21.80	21.80	-	2,477,400	2,415,250	2,551,400	136,150
Total Community Services	59.30	59.30	59.30	-	5,041,100	5,069,750	5,250,200	180,450
<i>Support Services:</i>								
Fiscal Services	14.00	14.00	15.00	1.00	1,452,800	1,410,000	1,500,300	90,300
Information Technology	38.00	38.00	38.00	-	4,253,200	4,146,400	4,273,700	127,300
Human Resources	5.00	5.00	5.00	-	576,100	593,600	607,000	13,400
Facility Services	17.50	17.50	17.50	-	1,273,900	1,264,500	1,317,900	53,400
Fleet Services	11.00	11.00	11.00	-	764,800	787,750	808,200	20,450
Total Support Services	85.50	85.50	86.50	1.00	8,320,800	8,202,250	8,507,100	304,850
<i>General Administration:</i>								
Executive Services	6.00	6.00	6.00	-	1,132,500	1,196,300	1,227,600	31,300
Economic Development	5.00	5.00	5.00	-	701,800	725,700	744,300	18,600
City Secretary	6.00	6.00	6.00	-	567,800	587,450	601,600	14,150
City Council Services	-	-	-	-	100	100	100	-
Communications & Marketing	4.00	4.00	4.00	-	403,300	408,000	424,300	16,300
Neighborhood & Youth Services	1.00	1.00	1.00	-	100,900	106,500	109,100	2,600
Legal Services	6.00	6.00	7.00	1.00	795,200	822,400	904,900	82,500
Total General Administration	28.00	28.00	29.00	1.00	3,701,600	3,846,450	4,011,900	165,450
Total General Fund	608.30	612.80	619.80	7.00	\$ 61,147,800	\$ 62,437,350	\$ 64,961,300	\$ 2,523,950
Other Funds:								
<i>Enterprise Funds:</i>								
Water Services	35.55	35.55	35.55	-	\$ 2,824,300	\$ 2,985,000	\$ 3,060,000	\$ 75,000
Wastewater Services	41.45	41.45	41.45	-	3,322,400	3,510,300	3,615,300	105,000
Solid Waste Fund	45.00	45.00	45.00	-	3,137,500	3,195,000	3,482,400	287,400
Airport	2.00	2.00	2.00	-	190,000	195,800	209,900	14,100
BTU Operations	183.00	184.00	187.00	3.00	20,623,600	21,845,000	22,153,700	308,700
<i>Special Revenue Funds:</i>								
Community Development	5.50	5.50	5.50	-	424,865	449,563	460,834	11,271
HOT	0.70	0.70	0.70	-	60,600	64,300	64,600	300
Street Improvement	1.00	1.00	1.00	-	115,800	127,300	102,800	(24,500)
Midtown Park Operatonas	-	-	1.00	1.00	-	-	29,800	29,800
<i>Internal Service Fund:</i>								
Self Insurance Fund	6.00	6.00	6.00	-	558,000	587,600	601,900	14,300
Warehouse	3.00	3.00	3.00	-	226,300	232,100	247,100	15,000
Total Other Funds	323.20	324.20	328.20	4.00	\$ 31,483,365	\$ 33,191,963	\$ 34,028,334	\$ 836,371
Total All Funds	931.50	937.00	948.00	11.00	\$ 92,631,165	\$ 95,629,313	\$ 98,989,634	\$ 3,360,321

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

GENERAL FUND OVERVIEW

FUND DESCRIPTION

The General Fund accounts for resources traditionally associated with the basic functions of government. These basic functions include public safety, public works, development services, community services, support services, and general administration. The non-departmental function included in the General Fund accounts for the public funding of contractual payments associated with outside agency organizations.

During the budget process, it is the General Fund which receives the most scrutiny from city staff, the council, and the public. The attention is deserved because this fund reflects most of the critical issues affecting the community, from establishing a tax rate to determining employee staffing and benefits.

The budget for the General Fund is prepared using the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available to finance expenditures of the current period except where the accrual basis is specified by Generally Accepted Accounting Principles (GAAP). Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. Expenditures in the governmental funds are recognized in the period in which the liability is incurred, if measurable.

The following narrative reports the major aspects of the General Fund budget for the current and upcoming fiscal years. Operational accomplishments and goals are reported in the department narratives.

FISCAL YEAR 2022 REVENUES

The FY 2022 Adopted Budget includes combined revenues, transfers in and right-of way-payments of \$81,562,366. Revenues totaling \$63,089,138 from taxes, licenses and permits, grants, charges for services, and other income, account for the majority of the inflows for the General Fund. Right-of-way payments are budgeted at \$15,433,228 and transfers in are budgeted at \$3,040,000. This represents an overall increase of \$1,992,503, or 2.5%, from the FY 2021 adopted budget of \$79,569,863. Total tax revenues and franchise fees are budgeted at \$52,139,695 and include sales tax revenues of \$24,839,080, an increase of 2,299,080, or 10.2%, property tax revenues of \$25,178,351, a decrease of \$1,004,896, or 3.8% and franchise fees of \$2,122,264, an increase of \$31364, or 1.5%. The majority of the projected revenue increase can be attributable to stronger anticipated retail sales as the economy continues to recover from the effects the pandemic.

Property tax revenue (including penalty and interest received on property tax delinquent from previous years) is expected to be \$25,175,351, a decrease of \$1,004,896, or 3.8%, below the FY 2021 adopted budget of \$26,183,247. Sales taxes and property taxes account for 61.3% total General Fund inflows. Transfers in and right-of-way payments are projected to be \$18,473,228 which is an increase of \$647,428 from the FY 2021 adopted budget. Other revenue sources include licenses and permits, grants, charges for services, fines, operating income, shared taxes, and other miscellaneous income.

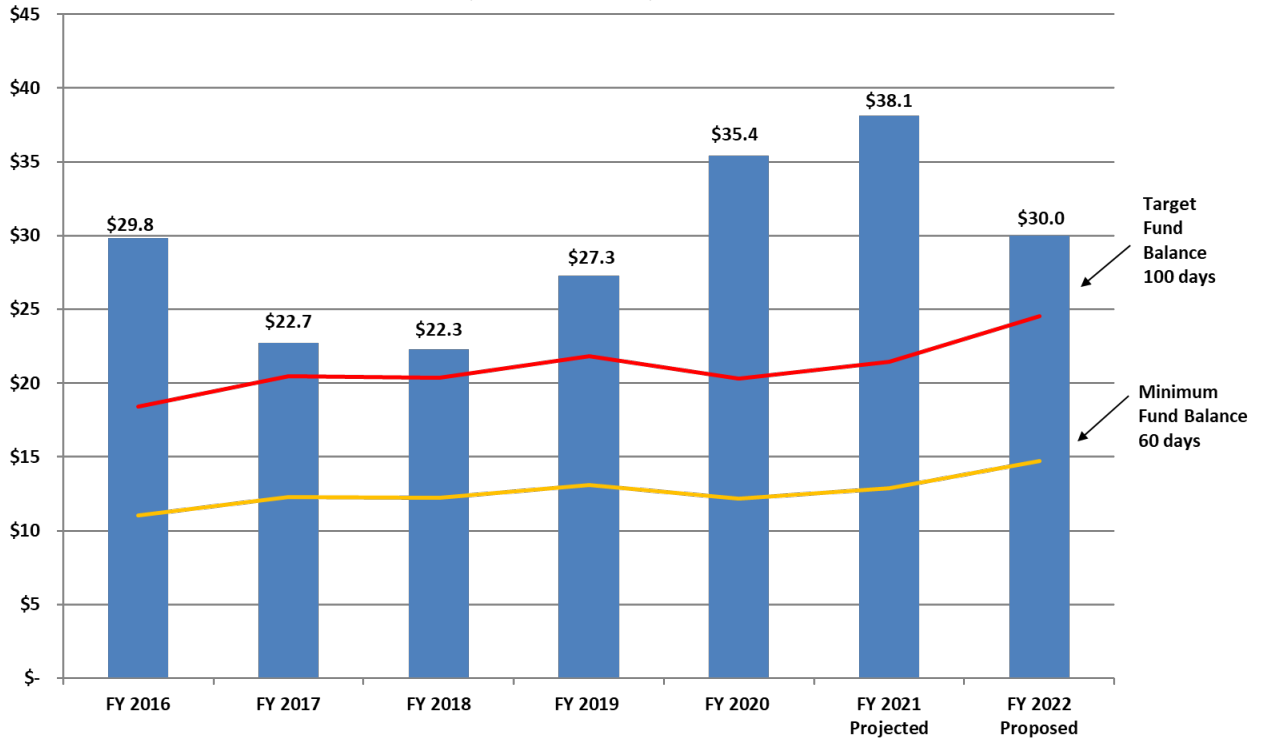
FISCAL YEAR 2022 EXPENDITURES

General Fund operating expenditures, net of administrative reimbursements, for FY 2022 are adopted at \$89,679,665 which is an increase of \$10,870,023, or 13.8% over the FY 2021 adopted budget of \$78,809,642. The majority of the increase is attributed to one-time non-recurring expenditures that were deferred in FY 2021 as cost saving measures. The General Fund expenditures are categorized by operational function under the broad categories of Public Safety, Public Works, Development Services, Community Services, Support Services, and General Administration. Administrative reimbursements of \$6,097,355 represent services provided by the General Fund to other funds and represent a negative expenditure in the General Fund. Detailed departmental summaries are shown in the General Fund Expense Summary on page 51. Departmental summary pages provide detailed information by function and category starting on page 53.

FUND BALANCE

The FY 2022 Ending Funds Available for Operations of \$29,998,864 exceeds the 60 day minimum fund balance policy amount of \$14,741,863.

General Fund Unassigned Fund Balance (in millions)



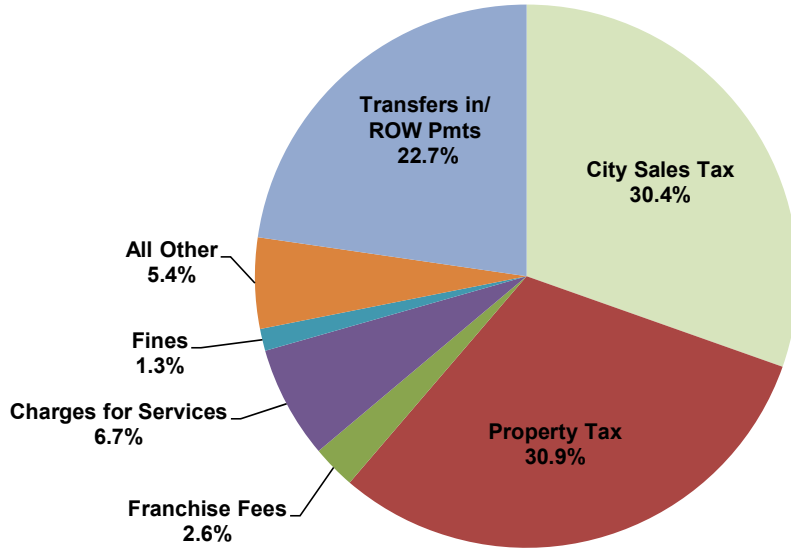


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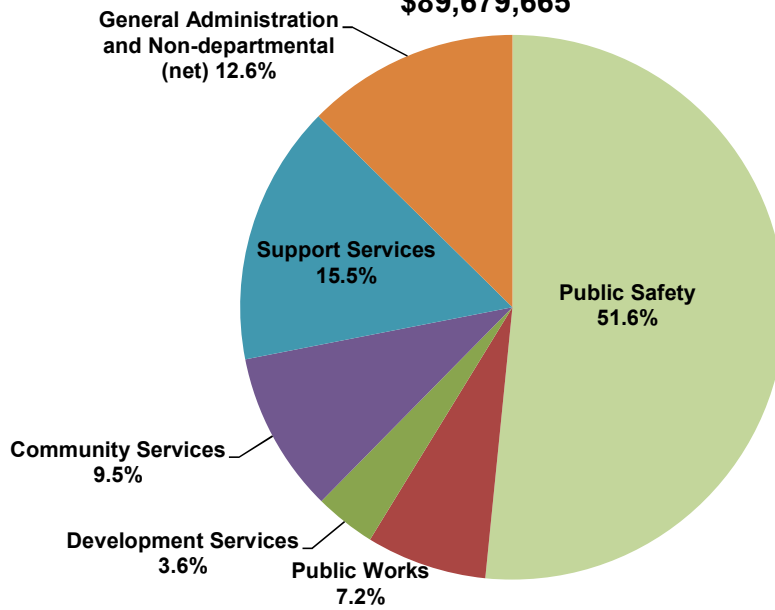
CITY OF BRYAN, TEXAS
General Fund Summary
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Revenues							
City Sales Tax	\$ 24,465,953	\$ 22,540,000	\$ 22,540,000	\$ 24,500,000	\$ 24,839,080	\$ 2,299,080	10.2%
Property Tax	25,965,824	26,183,247	26,183,247	26,243,900	25,178,351	(1,004,896)	-3.8%
Franchise Fees	1,938,893	2,090,900	2,090,900	1,560,000	2,122,264	31,364	1.5%
Licenses & Permits	1,029,792	671,404	671,404	971,700	805,685	134,281	20.0%
Grants	1,388,107	1,312,395	1,312,395	1,373,500	1,497,286	184,891	14.1%
Charges for Services	6,594,138	5,277,532	5,277,532	5,478,400	5,470,970	193,438	3.7%
Fines	1,298,600	1,529,000	1,529,000	1,024,200	1,070,300	(458,700)	-30.0%
Miscellaneous & Shared Taxes	3,101,163	2,139,585	2,139,585	2,274,700	2,105,202	(34,383)	-1.6%
Land/Property Sales	863,939	-	-	98,000	-	-	0.0%
Subtotal Revenues	66,646,409	61,744,063	61,744,063	63,524,400	63,089,138	1,345,075	2.2%
ROW Pmts	14,665,355	14,865,800	14,865,800	14,619,765	15,433,228	567,428	3.8%
Transfers In	6,010,387	2,960,000	2,960,000	2,960,000	3,040,000	80,000	2.7%
Total Revenues, Transfers & ROW	87,322,151	79,569,863	79,569,863	81,104,165	81,562,366	1,992,503	2.5%
Operating Expenditures							
Public Safety	\$ 40,308,437	\$ 44,377,291	\$ 44,565,291	\$ 43,517,224	\$ 46,263,110	\$ 1,885,819	4.2%
Public Works	5,160,887	5,446,931	5,446,931	5,533,673	6,425,500	978,569	18.0%
Development Services	2,694,216	2,782,823	2,782,823	2,769,463	3,260,960	478,137	17.2%
Community Services	10,530,611	8,987,039	8,987,039	7,627,414	8,554,950	(432,089)	-4.8%
Support Services	12,031,146	12,351,604	12,351,604	11,983,359	13,866,850	1,515,246	12.3%
General Administration	4,892,386	5,588,355	5,588,355	5,565,296	5,805,650	217,295	3.9%
Non-departmental	4,639,267	5,449,677	7,061,677	7,577,000	11,600,000	6,150,323	112.9%
Administrative Reimbursements	(6,093,231)	(6,174,078)	(6,174,078)	(6,174,000)	(6,097,355)	76,723	-1.2%
Total Expenditures:	74,163,718	78,809,642	80,609,642	78,399,429	89,679,665	10,870,023	13.8%
Net Increase/(Decrease)	13,158,433	760,221	(1,039,779)	2,704,736	(8,117,299)		
Beginning Fund Balance	33,063,276	32,419,760	46,221,709	46,221,709	48,926,445		
Ending Fund Balance	46,221,709	33,179,980	45,181,930	48,926,445	40,809,146		
Reductions for Encumbrances and Other							
Encumbrances and Assignments	(10,810,282)	(6,182,015)	(6,182,015)	(10,810,282)	(10,810,282)		
Spending Against Restricted Funds	-	-	-	-	-		
Ending Funds Available for Operations	\$ 35,411,427	\$ 26,997,965	\$ 38,999,915	\$ 38,116,163	\$ 29,998,864		
# of Days of Reserve	174	125	177	177	122		
Fund Balance Reserve Requirement:							
(60 days operating expenses)	\$ 12,191,296	\$ 12,955,010	\$ 13,250,900	\$ 12,887,577	\$ 14,741,863		
# of Days Required	60	60	60	60	60		
Fund Balance Reserve Target:							
(100 days operating expenses)	\$ 20,318,827	\$ 21,591,683	\$ 22,084,833	\$ 21,479,296	\$ 24,569,771		
# of Days Targeted	100	100	100	100	100		

**General Fund
Revenues, Transfers in & ROW Pmts
Fiscal Year 2022
\$81,562,366**



**General Fund
Net Operating Expenditures
Fiscal Year 2022
\$89,679,665**



CITY OF BRYAN, TEXAS
General Fund Revenue Summary
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Taxes							
City Sales Tax	\$ 24,465,953	\$ 22,540,000	\$ 22,540,000	\$ 24,500,000	\$ 24,839,080	\$ 2,299,080	10.2%
Property Tax	25,965,824	26,183,247	26,183,247	26,243,900	25,178,351	(1,004,896)	-3.8%
Franchise Fees	1,938,893	2,090,900	2,090,900	1,560,000	2,122,264	31,364	1.5%
<i>Total Taxes</i>	<u>52,370,670</u>	<u>50,814,147</u>	<u>50,814,147</u>	<u>52,303,900</u>	<u>52,139,695</u>	<u>1,325,548</u>	<u>2.6%</u>
Licenses & Permits							
Business	45,548	33,150	33,150	40,500	35,185	2,035	6.1%
Building Permits/Inspections	984,244	638,254	638,254	931,200	770,500	132,246	20.7%
<i>Total Licenses & Permits</i>	<u>1,029,792</u>	<u>671,404</u>	<u>671,404</u>	<u>971,700</u>	<u>805,685</u>	<u>134,281</u>	<u>20.0%</u>
Grants							
Local Government	1,203,537	1,221,045	1,221,045	1,221,000	1,302,332	81,287	6.7%
Private	184,570	91,350	91,350	152,500	194,954	103,604	113.4%
<i>Total Grants</i>	<u>1,388,107</u>	<u>1,312,395</u>	<u>1,312,395</u>	<u>1,373,500</u>	<u>1,497,286</u>	<u>184,891</u>	<u>14.1%</u>
Charges for Services							
General Government	151,283	125,792	125,792	101,000	106,000	(19,792)	-15.7%
Public Safety	795,720	1,042,440	1,042,440	1,462,600	1,483,000	440,560	42.3%
Animal Center	77,143	65,600	65,600	61,800	61,500	(4,100)	-6.3%
Mowing & Demo	146,168	214,200	214,200	170,000	170,000	(44,200)	-20.6%
Ambulance & Vital Stats.	3,808,373	2,295,000	2,295,000	3,064,200	2,862,470	567,470	24.7%
Recreation	1,582,292	1,502,000	1,502,000	592,800	760,000	(742,000)	-49.4%
Library	33,159	32,500	32,500	26,000	28,000	(4,500)	-13.8%
<i>Total Charges for Services</i>	<u>6,594,138</u>	<u>5,277,532</u>	<u>5,277,532</u>	<u>5,478,400</u>	<u>5,470,970</u>	<u>193,438</u>	<u>3.7%</u>
Other Income							
Fines	1,298,600	1,529,000	1,529,000	1,024,200	1,070,300	(458,700)	-30.0%
Miscellaneous and Shared Tax	3,101,163	2,139,585	2,139,585	2,274,700	2,105,202	(34,383)	-1.6%
Land/Property Sales	863,939	-	-	98,000	-	-	0.0%
<i>Total Other Income</i>	<u>5,263,702</u>	<u>3,668,585</u>	<u>3,668,585</u>	<u>3,396,900</u>	<u>3,175,502</u>	<u>(493,083)</u>	<u>-13.4%</u>
Total Revenues	<u>66,646,409</u>	<u>61,744,063</u>	<u>61,744,063</u>	<u>63,524,400</u>	<u>63,089,138</u>	<u>1,345,075</u>	<u>2.2%</u>
Transfers In	6,010,387	2,960,000	2,960,000	2,960,000	3,040,000	80,000	2.7%
Right of Way (ROW) Payments							
BTU	12,934,109	13,142,800	13,142,800	12,884,000	13,684,500	541,700	4.1%
Water	697,233	665,000	665,000	653,450	670,950	5,950	0.9%
Wastewater	625,037	646,000	646,000	649,515	662,000	16,000	2.5%
Solid Waste	408,976	412,000	412,000	432,800	415,778	3,778	0.9%
<i>Total ROW Payments</i>	<u>14,665,355</u>	<u>14,865,800</u>	<u>14,865,800</u>	<u>14,619,765</u>	<u>15,433,228</u>	<u>567,428</u>	<u>3.8%</u>
Total Revenues, Transfers & ROW	<u>\$ 87,322,151</u>	<u>\$ 79,569,863</u>	<u>\$ 79,569,863</u>	<u>\$ 81,104,165</u>	<u>\$ 81,562,366</u>	<u>\$ 1,992,503</u>	<u>2.5%</u>

CITY OF BRYAN, TEXAS
General Fund Expense Summary
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Public Safety							
Municipal Court	\$ 1,389,398	\$ 1,496,394	\$ 1,496,394	\$ 1,251,344	\$ 1,713,000	\$ 216,606	14.5%
Police Services	20,033,325	23,244,116	23,244,116	22,217,250	24,027,900	783,784	3.4%
Fire & Emergency Ops Center	17,930,100	18,578,386	18,766,386	19,041,750	19,301,000	722,614	3.9%
Bryan Animal Center	955,614	1,058,395	1,058,395	1,006,880	1,221,210	162,815	15.4%
<i>Total Public Safety</i>	<u>40,308,437</u>	<u>44,377,291</u>	<u>44,565,291</u>	<u>43,517,224</u>	<u>46,263,110</u>	<u>1,885,819</u>	<u>4.2%</u>
Public Works							
Engineering Services	1,299,666	1,583,869	1,583,869	1,730,448	2,204,050	620,181	39.2%
Streets & Drainage	2,053,590	2,046,925	2,046,925	1,973,075	2,234,000	187,075	9.1%
Traffic Operations	1,807,631	1,816,137	1,816,137	1,830,150	1,987,450	171,313	9.4%
<i>Total Public Works</i>	<u>5,160,887</u>	<u>5,446,931</u>	<u>5,446,931</u>	<u>5,533,673</u>	<u>6,425,500</u>	<u>978,569</u>	<u>18.0%</u>
Development Services							
Development Services	2,104,414	2,089,366	2,089,366	2,134,250	2,538,060	448,694	21.5%
Code Enforcement	379,826	451,757	451,757	395,663	467,300	15,543	3.4%
Community Development Admin	209,976	241,700	241,700	239,550	255,600	13,900	5.8%
<i>Total Development Services</i>	<u>2,694,216</u>	<u>2,782,823</u>	<u>2,782,823</u>	<u>2,769,463</u>	<u>3,260,960</u>	<u>478,137</u>	<u>17.2%</u>
Community Services							
Bryan/College Station Library Services	2,883,250	3,085,821	3,085,821	2,793,250	3,134,450	48,629	1.6%
Parks & Recreation	5,517,977	4,539,494	4,539,494	4,834,164	5,420,500	881,006	19.4%
Golf Course	1,045,079	1,146,724	1,146,724	-	-	(1,146,724)	-100.0%
Phillips Event Center	1,084,305	215,000	215,000	-	-	(215,000)	-100.0%
<i>Total Community Services</i>	<u>10,530,611</u>	<u>8,987,039</u>	<u>8,987,039</u>	<u>7,627,414</u>	<u>8,554,950</u>	<u>(432,089)</u>	<u>-4.8%</u>
Support Services							
Fiscal Services	1,676,460	1,714,388	1,714,388	1,695,427	1,802,250	87,862	5.1%
Information Technology	6,811,086	7,030,985	7,030,985	6,810,000	8,109,700	1,078,715	15.3%
Human Resources	717,644	745,682	745,682	774,878	789,000	43,318	5.8%
Facility Services	2,080,914	1,985,896	1,985,896	1,897,754	2,189,100	203,204	10.2%
Fleet Services	745,042	874,653	874,653	805,300	976,800	102,147	11.7%
<i>Total Support Services</i>	<u>12,031,146</u>	<u>12,351,604</u>	<u>12,351,604</u>	<u>11,983,359</u>	<u>13,866,850</u>	<u>1,515,246</u>	<u>12.3%</u>
General Administration							
Executive Services	1,552,674	1,465,437	1,465,437	1,629,800	1,672,000	206,563	14.1%
Economic Development	842,304	1,274,359	1,274,359	1,309,650	1,201,900	(72,459)	-5.7%
Internal Audit	125,143	120,000	120,000	150,000	150,000	30,000	25.0%
City Secretary	704,612	808,608	808,608	727,950	752,700	(55,908)	-6.9%
City Council Services	223,334	306,561	306,561	281,296	286,900	(19,661)	-6.4%
Communications & Marketing	559,366	581,056	581,056	561,050	613,500	32,444	5.6%
Neighborhood & Youth Services	111,493	158,476	158,476	106,550	161,150	2,674	1.7%
Legal Services	773,460	873,858	873,858	799,000	967,500	93,642	10.7%
<i>Total General Administration</i>	<u>4,892,386</u>	<u>5,588,355</u>	<u>5,588,355</u>	<u>5,565,296</u>	<u>5,805,650</u>	<u>217,295</u>	<u>3.9%</u>
Non-departmental	4,639,267	5,449,677	7,061,677	7,577,000	11,600,000	6,150,323	112.9%
Administrative Reimbursements	(6,093,231)	(6,174,078)	(6,174,078)	(6,174,000)	(6,097,355)	76,723	-1.2%
Total Expenditures	<u>\$ 74,163,718</u>	<u>\$ 78,809,642</u>	<u>\$ 80,609,642</u>	<u>\$ 78,399,429</u>	<u>\$ 89,679,665</u>	<u>\$ 10,870,023</u>	<u>13.8%</u>

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 2021 Accomplishments

- Processed over 7,000 new cases that were filed with the court from multiple agencies
- Processed over 2,000 warrants to ensure that judgments from the court are enforced
- Participated in the Youth Advisory Committee
- Teen Court sessions were held at Bryan Collegiate High School to mitigate juvenile recidivism
- Eight staff members have maintained and retained Texas Court Clerk Certification
- Presiding Judge and Associate Judges have attended and complied with mandatory judicial continuing education
- City Marshals maintained all state mandated training required for peace officer certification through the Texas Commission on Law Enforcement ("TCOLE")

Fiscal Year 2022 Goals and Objectives

- Improve court processes and means by which defendants can address their case(s) through technological enhancements
- Upgrade the Audio/Video technology in the courtroom
- Utilize the multiple aspects of the case management software so that court processes are simplified
- Increase compliance with judicial orders by active enforcement of judgments

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 826,468	\$1,269,500	\$1,269,500	\$1,078,650	\$1,354,800	\$ 85,300	6.7%
Supplies	396,153	44,600	44,600	30,800	53,700	9,100	20.4%
Maintenance & Services	22,662	130,294	130,294	107,294	176,200	45,906	35.2%
Miscellaneous/Admin Reimb	144,115	52,000	52,000	34,600	65,100	13,100	25.2%
Capital Outlay	-	-	-	-	63,200	63,200	0.0%
Total Expenses	\$1,389,398	\$1,496,394	\$1,496,394	\$1,251,344	\$1,713,000	\$ 216,606	14.5%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Municipal Court Judge	1	1	1	1	1
Municipal Court Administrator	1	1	1	1	1
City Marshal/Bailiff	3	3	3	3	3
Supervising City Marshal	1	1	1	1	1
Deputy Court Clerk	7	7	7	7	7
Deputy Court Clerk Supervisor	-	-	-	1	1
Deputy Court Administrator	1	1	1	-	-
Warrant Technician	1	1	1	1	1
Juvenile Case Coordinator	1	1	1	1	1
Total	16	16	16	16	16

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
% of warrant service targets achieved	47%	75%	75%	75%	75%
# of warrants served	2,000	4,000	1,500	1,500	3,000
Revenue collected on outstanding warrants	\$ 385,400	\$ 500,000	\$ 250,000	\$ 250,000	\$ 400,000
Avg. # of days to process citations	3	3	3	3	3
# of cases filed	7,700	9,000	7,000	7,000	7,000
# of community service cases	307	700	300	300	500
# of warrants issued	4,200	6,000	2,000	2,000	4,000
# of Teen Court sessions	5	10	2	2	5

Police Services

Mission Statement

The Bryan Police Department is committed to providing superior police services to the public in order to protect life, property and freedoms secured by the United States Constitution. We will identify and solve problems by forming partnerships with citizens to enhance the quality of life within our community.

Strategic Initiatives

- Reduce the incidence of crime through the employment of emerging technologies and programs
- Increase collaboration with regional criminal justice agencies to improve effectiveness
- Enhance law enforcement service delivery to the community
- Strengthen community partnership to enhance the quality of life for all citizens
- Recruit and train a police force capable of accomplishing the stated mission of the Bryan Police Department
- Continue Computer Statistics ("CompStat") process to reduce crime and improve quality of life

Fiscal Year 2021 Accomplishments

- Reported Part 1 crime was down 3%, a record low
- Graduated an additional 11 cadets from the Bryan Police Academy with a 100% pass rate for the academy and TCOLE exam
- Continued the process to upgrade/implement a new Records Management System ("RMS")
- Reviewed and revised the department's strategic plan
- Continued collaborations with our citizens through the Community Advisory Council and English, Spanish and Junior Citizen Police Academies. This was suspended due to COVID-19
- Maintained a collaborative regional chief administrators meeting to maximize policing effectiveness
- Created Mental Health Unit to address increased number of mental health related calls for service
- Transitioned the Department to the 9mm duty weapons
- The Department received its 4th re-accreditation through the Commission on Accreditation for Law Enforcement Agencies ("CALEA")

Fiscal Year 2022 Goals and Objectives

- Reduce Part 1 Uniform Crime Reporting (UCR) crime rate by 2%
- Maintain Part 1 UCR clearance rates at or above the national average
- Continue a basic police academy recruit class
- Continue to work with IT and the manufacturer to successfully implement our RMS
- Continue staff growth to match community growth

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$17,756,108	\$20,868,300	\$20,868,300	\$20,013,500	\$21,515,700	\$ 647,400	3.1%
Supplies	410,088	731,680	731,680	668,050	675,400	(56,280)	-7.7%
Maintenance & Services	531,061	586,937	586,937	539,300	715,700	128,763	21.9%
Miscellaneous/Admin Reimb	551,917	806,927	806,927	745,900	636,000	(170,927)	-21.2%
Capital Outlay	784,153	250,272	250,272	250,500	485,100	234,828	93.8%
Total Expenses	\$20,033,325	\$23,244,116	\$23,244,116	\$22,217,250	\$24,027,900	\$ 783,784	3.4%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Accreditation Manager	1	1	1	1	1
Assistant Police Chief	2	2	2	2	2
Auxiliary Services Manager	1	1	1	1	1
Crime Analyst	1	1	1	1	1
Crime Scene Unit Supervisor	1	1	1	1	1
Crime Scene Investigator	3	3	3	3	3
Crime Victims Assistance Coordinator	1	1	1	1	1
Criminal Investigative Division Secretary	1	1	1	1	1
Intake Specialist	7	7	7	8	8
Intake Supervisor	1	1	1	1	1
Investigative Assistant	4	4	4	2	2
Patrol Services Bureau Asst.	1	1	1	1	1
Police Chief	1	1	1	1	1
Police Division Assistant	1	1	1	1	1
Police Finance Assistant	1	1	1	1	1
Police Lieutenant	6	6	6	7	7
Police Officer	125	125	125	125	125
Police Sergeant	23	23	23	23	23
Police Staff Assistant	1	1	1	1	1
Property & Evidence Custodian	3	3	3	3	3
Property & Evidence Supervisor	-	-	-	1	1
Records Clerk	7	7	7	6	6
Records Supervisor	1	1	1	1	1
Total	193	193	193	193	193

*Police Includes 3 new positions for FY 20

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Part 1 Crimes reported	2,233	2,200	2,200	2,200	2,200
% of Part 1 Crimes solved	16%	25%	25%	22%	22%
% crime rate growth	-3%	-2%	-2%	0%	0%
Priority call response time (minutes)	4.6	4.3	4.3	4.0	4.0
Traffic accident rate (per 1,000)	17	21	21	18	18
Citizen complaints filed	1	0	0	0	0

Fire and Emergency Operations Center

Mission Statement

The mission of the Bryan Fire Department is to save lives, protect property, and enhance the quality of life for those we serve.

Strategic Initiatives

- Plan for future fire station locations and relocations to sustain or improve acceptable response times and to provide for adequate personnel and equipment response
- Reduce average property loss by fire damage
- Successfully utilize Records Management System ("RMS") / Computer Aided Dispatch ("CAD") system
- Prevent fires by active code enforcement, public education, and effective fire investigation
- Provide excellent customer service in fire suppression, emergency medical services, hazardous materials mitigation, technical rescue, and homeland security issues
- Protect the community from natural and man-made disasters through progressive emergency management leadership.
- Continue to provide excellent customer service through efficient and effective fiscal management
- Improve both the quality and quantity of professional development opportunities for all fire department personnel

Fiscal Year 2021 Accomplishments

- Replaced three ambulances
- Replaced one fire engine
- Acquired second set of firefighting protective equipment for personnel in Operations Division
- New event tracker on-line and mobile-friendly documents created for Fire Marshal's Office
- New evidence entry forms created for Fire Marshal's Office
- Community Emergency Operations Center activated during COVID-19 Pandemic situation
- Response plans initiated for COVID-19 Pandemic situation
- New additional inflatable swift water rescue boat acquired and purchased with grant funding
- Technical rescue equipment improvements
- Active shooter training conducted with Bryan Police Department
- Ballistic protection equipment ordered for active shooter incidents
- Video conferencing equipment installed in all fire stations
- Fire Department vehicle status monitors installed in all fire stations

Fiscal Year 2022 Goals and Objectives

- Continue to participate in the Federal Homeland Security Grant program
- Evaluate future fire station needs
- Update the permitting process in the Fire Marshal's office
- Renovate smokehouse trailer (Public Education)
- Continue to increase wildland fire response capabilities
- Develop plan to expand fire training facility (drill tower location)
- Continue to implement processes/procedures to reduce cancer exposure risks

Fire & Emergency Operations Center

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 14,599,577	\$ 16,695,300	\$ 16,695,300	\$ 16,867,500	\$ 17,299,900	\$ 604,600	3.6%
Supplies	1,420,802	1,136,050	1,324,050	967,250	676,300	(459,750)	-40.5%
Maintenance & Services	844,995	673,986	673,986	829,900	865,950	191,964	28.5%
Miscellaneous/Admin Reimb.	103,151	73,050	73,050	72,100	73,050	-	0.0%
Capital Outlay	961,575	-	-	305,000	385,800	385,800	0.0%
Total Expenses	\$ 17,930,100	\$ 18,578,386	\$ 18,766,386	\$ 19,041,750	\$ 19,301,000	\$ 722,614	3.9%

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Fire Services	\$ 17,867,236	\$ 18,488,136	\$ 18,676,136	\$ 18,947,950	\$ 19,210,300	\$ 722,164	3.9%
Emergency Operations Center	62,864	90,250	90,250	93,800	90,700	450	0.5%
Total Expenses	\$ 17,930,100	\$ 18,578,386	\$ 18,766,386	\$ 19,041,750	\$ 19,301,000	\$ 722,614	3.9%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Fire Chief	1	1	1	1	1
Assistant Fire Chief	3	3	3	3	3
Assistant Chief of Training	-	-	-	-	1
Fire Marshal	1	1	1	1	1
Battalion Chief	3	3	3	3	3
Deputy Fire Marshal Battalion Chief	1	1	1	1	1
Lieutenant	21	22	22	22	22
Deputy Fire Marshal Lieutenant	3	3	3	3	3
Apparatus Operator	21	25	25	25	25
Firefighter	86	86	86	86	86
Fire Services Administrative Assistant	1	1	1	1	1
Fire Services Clerk	2	2	2	2	2
Fire Support Services Tech	1	1	1	1	1
Emergency Mgmt. Coordinator	1	1	1	1	1
Total	145	150	150	150	151

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
% of Fire/EMS responses under 5 minutes	59%	70%	70%	52%	60%
# of residential/commercial fires	77	100	100	110	120
Value of property lost to fire	\$ 2,736,906	\$ 2,500,000	\$ 2,500,000	\$ 2,723,692	\$ 3,000,000
Value of property saved from fire	\$ 33,475,349	\$ 122,000,000	\$ 122,000,000	\$ 26,438,592	\$ 37,000,000
# of Civilian deaths	5	-	-	1	-
# of Civilian injuries due to fire	1	-	-	-	-
# of Firefighters with lost time injuries	3	-	-	2	-
# of Incidents with flame spread exceeding 3	16	20	20	22	24
# of Inspections	1,214	2,000	2,000	1,821	2,000
# of citizens trained in fire prevention	5,465	12,000	12,000	6,000	12,000
Total emergency responses	12,986	14,000	14,000	14,710	15,500
Total unit responses	23,520	26,000	26,000	26,642	28,000
Total EMS patients	8,456	9,100	9,100	8,906	9,350
Average calls per day	36	38	38	40	42
Average unit responses per day	64	67	67	73	77
# of Citizens Trained in BFD Citizen Fire Academy	-	20	20	-	20
Total funds obtained from Homeland Security Grant Program	\$ 321,448	\$ 342,000	\$ 342,000	\$ 462,469	\$ 216,330

Bryan Animal Center

Mission Statement

To provide the City of Bryan with quality animal control and temporary housing for animals in need, while giving health care and arranging for forever homes; and offering public education and low cost spay neuter programs to reduce the number of homeless animals while upholding and enforcing all city, state, and federal laws governing animal welfare.

Strategic Initiatives

- Provide every animal the best opportunity to be reunited with its owner, or to be adopted, fostered, or rescued.
- To provide every animal entering the Bryan Animal Center (BAC) with the best care possible, while determining the most favorable disposition for the animal.
- To educate the public about responsible pet care and ownership.
- Protect residents of Bryan from sick, vicious, or injured animals.
- Protect residents of Bryan from zoonotic diseases, such as rabies.
- Protect, either by enforcement or education, animals within the City of Bryan from cruelty and neglect.
- Enforce the City of Bryan's animal ordinances, while balancing flexible and ethical practices.
- Foster relationships with the community, local veterinarians, and partnering agencies.

Fiscal Year 2021 Accomplishments

- Maintained an adoption rate of 40%, with a Live Release Rate (Adoptions, Rescues, and Reclaims) of 65%, and a euthanasia rate of 23%.
- Attended 15 off-site events in the community. Due to the pandemic, off-site events were limited.
- Maintained a "returned to owner" in-field rate of 35%, increased the number of foster homes by 1%, and increased the number of rescue groups utilized by 1%.
- Successfully established and maintained good working relationships with numerous local and state animal groups.
- Successfully maintained an average response time of 15 minutes after notification from dispatch, and an average of 23 minutes to conclude each call from arrival to departure of scene.
- Received favorable reviews from the State Veterinarian for annual inspection, including cleanliness of facility.
- Maintained partnerships with Texas A&M College of Veterinary Medicine and Blinn Veterinary Technology Program, assisting in spay/neuter and additional veterinary care for animals.
- Partnered with Texas A&M and Arrow Academy to present the PAWS For Reading program, which allows children to gain confidence in their abilities by reading to dogs.
- Partnered with Aggieland Humane Society to provide an opportunity for Bryan residents to participate in a low-cost mobile spay/neuter program, and provided sterilization services at the BAC assuring 100% of adopted pets are spayed or neutered.
- Hosted several pet vaccination, microchip, and county tag events, giving away 135 free rabies vaccines, 134 microchips, and 60 county tags.
- Gave away 150 free spay/neuter vouchers to Bryan residents or citizens.

Fiscal Year 2022 Goals and Objectives

- Maintain euthanasia rate under 40%.
- Maintain an adoption rate of 35% or better.
- Continue to refine the policies and procedures for Animal Services to increase efficiency and effectiveness, and eliminate redundancies.
- Increase the number of events that provide crucial services, such as microchips and rabies vaccinations, to the citizens of Bryan.
- Respond to calls for animal assistance within 30 minutes from initial contact with dispatch.
- Conclude each call for service within 30 minutes from arrival to and departure from a scene.
- Attend 60 events in the community to promote education about animal ownership, adoptions, and to promote positive public relations regarding animal control.
- Return a minimum of 30% of dogs collected in the field by Animal Control Officers to their owners without the use of the Bryan Animal Center.
- Increase the number of foster homes by 1.5%.
- Increase the number of rescue groups utilized for animal placement by 2%.
- Investigate options to further assist animals in need of additional medical or behavioral treatment.
- Continue to improve on existing programs to increase community engagement and education.

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 686,658	\$ 815,800	\$ 815,800	\$ 720,700	\$ 816,400	\$ 600	0.1%
Supplies	52,630	80,500	80,500	60,050	83,100	2,600	3.2%
Maintenance & Services	43,345	49,345	49,345	117,630	50,480	1,135	2.3%
Miscellaneous/Admin Reimb	87,182	112,750	112,750	77,500	130,230	17,480	15.5%
Capital Outlay	85,799	-	-	31,000	141,000	141,000	0.0%
Total Expenses	\$ 955,614	\$ 1,058,395	\$ 1,058,395	\$ 1,006,880	\$ 1,221,210	\$ 162,815	15.4%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Animal Center Supervisor	1	1	1	1	1
Animal Center Administrative Assistant	1	1	1	1	1
Animal Center Programs Coordinator	1	1	1	1	1
Animal Center Care Technician	3	3	3	3	3
Lead Animal Services Coordinator	1	1	1	1	1
Animal Control Officer	4	4	4	4	4
Total	11	11	11	11	11

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Maintain an Adoption rate of 35%	46%	35%	35%	36%	35%
Increase Rescue groups	161	168	168	161	164
Increase Foster Homes	226	228	228	228	229
Animals returned in field	34%	30%	30%	30%	30%
Average Call Response time	0.13	0.30	0.30	0.30	0.30
Average time spent on call	0.19	0.30	0.30	0.30	0.30
Attendance at Outside Events	12	60	60	15	60

Engineering Services

Mission Statement

The mission of the Engineering Services department is to provide high quality, efficient and cost effective municipal engineering services on behalf of the citizens and other departments in the City of Bryan.

Strategic Initiatives

- Effective management of capital improvement projects to ensure quality construction on schedule within budget and use engineering staff for design when possible for cost effectiveness
- Ensure public infrastructure is installed using industry standard construction practices and the quality of the infrastructure is verified by Engineering Inspectors
- Improve city services by reducing the backlog of maintenance and repair activities through capital projects
- Work with MS4 coordinator to continue compliance with 5 year permit requirements
- Permit and regulate construction activities within the City's Right of Way ("ROW") through active implementation of a revised Right of Way Ordinance
- Provide timely, thorough reviews of detailed engineering construction drawings for Development and separate Site Development Review plats and site plans submitted for approval through Development Services
- Increase the use of technology to improve efficiency and increase productivity
- Foster professional working relationships with: the citizens of Bryan; other City departments; community organizations; local, state, and federal agencies; consulting engineers; and contractors
- Assist with economic development activities of the City
- Provide excellent customer service (internal and external to organization)
- Continue to update and maintain Geographic Information System ("GIS") information such as Floodplains, Storm Sewers, Sidewalks, Street Maintenance, Development Activity and Capital Improvement Projects
- Perform floodplain administration duties for the City of Bryan and participate in the Community Rating System
- Serve as ADA Coordinator for the City and update and implement the ADA Transition Plan as allowed.

Fiscal Year 2021 Accomplishments

- Met w/ Community Rating System personnel for 5 year Community Assessment Visit hoping to maintain Class 8.
- Spent many staff hours evaluating and testing the E-Trak-IT software for SDRS case use, engineering plan review and CIP with decision to not use the software for any of those activities for lack of benefit/function.
- Completed construction of Camelot Park Bridge/Trail, W.17th Culvert, Cherry Creek, Edgewater Park, Kazmeier, Woodville Road, Coulter Drive, Midtown Park Ph 1B/3A Midtown Blvd, Ph 1C Travis Fields, Ph 1D Entrance Sign and landscaping, Ph 3C Lake Grading and Ph 3E Siltation Pond.
- Under construction on following major projects: Palasota Ph 1 Reconstruction, Still Creek Culverts, Downtown Quiet Zone, Traffic Signal Improvements at 29th/Broadmoor and 29th/Carter Creek, Midtown Park Ph 2 Bigshots Drive, Ph 3D Outer Loop Trails, and Ph 5A Extension of Midtown Blvd.
- Monitoring of developer oversize participation agreements such as Boys and Girls Club and started new ones such as W 22nd Street Parking, Lynn Drive Waterline, Sage Meadows and Academy Condos.
- Continued to utilize prequalified list of firms to expedite selection of consultants, selected consultants for the following projects (Wayside/Carter Creek Drainage, Hillside/Old Oaks Drainage and Briar/Burton Creek Stabilization)
- Completed Ph 1 Texas Avenue Design and in middle of schematic design of remainder of Texas Avenue ("MPO") Project and wrapping up the final construction plans for TXDOT on the FM158 MPO Project.
- Worked with Streets and Drainage to update 5 year transportation fee and drainage utility fee forecasts
- Executed the annual process for the City's comprehensive 5 year Capital Improvement Program (FY 2022-FY 2026)
- Completed in-house project designs including Railroad Quiet Zone, Downtown Sidewalks (BTU relocates), Parker St Parking Lot and consultant designs for Old Hearne Ph 1, Bristol/Esther Drainage, Gateway Monument Signs, and various Bryan Midtown Park contracts.
- Continued to implement the ROW management ordinance to manage work of outside entities within the City's Street Right of Ways including Wireless Telecommunication Facilities
- Implemented third year of Contractor Registration Program ensuring quality of contractors building infrastructure including documenting contractor's continuing education efforts
- Finished second year of Post Capital Improvement Project reviews to look for ways to improve future projects

Fiscal Year 2022 Goals and Objectives

- Continue improving infrastructure inspections through use of IPAD devices
- Maintain at least a Class 8 ranking in the Community Rating System and look for ways to improve ranking
- Assist other departments in development of master plans, project development, design and construction as needed
- Continue implementation of Capital Improvement Program (program, design, construction) FY 2022-FY 2026
- Improve Post Capital Improvement Project review to look for ways to improve future projects
- Keep up with increasing workload from development related projects

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 1,202,268	\$ 1,394,700	\$ 1,394,700	\$ 1,341,300	\$ 1,509,200	\$ 114,500	8.2%
Supplies	24,493	32,850	32,850	28,200	46,150	13,300	40.5%
Maintenance & Services	47,738	35,769	35,769	280,238	483,150	447,381	1250.8%
Miscellaneous/Admin Reimb	25,167	120,550	120,550	80,710	120,550	-	0.0%
Capital Outlay	-	-	-	-	45,000	45,000	0.0%
Total Expenses	\$ 1,299,666	\$ 1,583,869	\$ 1,583,869	\$ 1,730,448	\$ 2,204,050	\$ 620,181	39.2%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
City Engineer	1	1	1	1	1
Assistant City Engineer	2	1	1	1	1
Civil Engineer	3	4	4	4	4
Engineering Technical Assistant	1	1	1	1	1
Engineering Admin Assistant	1	1	1	1	1
Development Services Office Coordinator	1	1	1	1	1
Engineering Inspector	4	4	4	4	5
Engineering Technician	1	1	1	1	1
Total	14	14	14	14	15

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Development:					
Avg # of days to review site development submittal	3	3	3	3	3
Avg # of days to review Engineering plans/reports	9.40	10.00	10.00	10.00	10.00
# of Site Development projects reviewed	203.00	55.00	55.00	220.00	230.00
Value of projects installed by developers	\$18,951,967	\$ 7,000,000	\$ 7,000,000	\$ 10,000,000	\$ 10,000,000
Max # of construction projects inspected at one time	31	35	35	35	35
# of right of way permits inspected	94	100	100	95	95
Capital Improvement Projects:					
# of consulting engineering contracts	14	6	6	3	3
Value of consulting engineering contracts	\$11,364,202	\$ 3,000,000	\$ 3,000,000	\$ 2,336,212	\$ 500,000
# of engineering in-house designed projects	2	3	3	2	2
Value of engineering services provided in-house	\$ 51,500	\$ 100,000	\$ 100,000	\$ 60,000	\$ 50,000
Value of construction projects awarded (public infrastructure)	\$24,136,792	\$ 20,000,000	\$ 20,000,000	\$ 19,800,000	\$ 15,000,000
# of projects tracked (design or construction)	39	25	25	32	25
Max # of construction projects inspected at one time	12	7	7	10	10
# of construction projects completed	10	6	6	7	8
Value of construction projects completed	\$ 6,088,425	\$ 60,000,000	\$ 60,000,000	\$ 29,500,000	\$ 30,000,000
Total # of change orders issued	22	15	15	15	15
Average # of change orders issued/project	2.00	2.00	2.00	2.00	2.00
Average % value of change orders	2.29%	5.00%	5.00%	3.00%	4.00%
Average change order amount	\$ 29,966	\$ 9,000	\$ 9,000	\$ 50,000	\$ 45,000
Records Management:					
CIP records scanned into Laserfiche	34,138	20,000	20,000	2,994	4,000
Development records scanned into Laserfiche	65,658	10,000	10,000	27,651	10,000

Streets & Drainage

Mission Statement

The mission of the Streets and Drainage department is to provide the citizens and visitors of Bryan a thoroughfare system that is maintained in such a manner as to promote safe and aesthetically pleasing travel by maintaining the vegetation along the thoroughfare and a drainage system that promotes safe and efficient removal of storm related runoff. We are committed to responding to the needs of our customers with professionalism, insuring quality customer service in a timely manner and improving the first image citizens and visitors receive as they enter the City of Bryan.

Strategic Initiatives

Streets

- Coordinate with the Engineering Department to maintain and implement a five (5) year street maintenance program for the City of Bryan
- Respond to all work orders requested by citizens or city staff
- Coordinate with the Engineering, Traffic and Water & Wastewater Departments to efficiently maintain the travel surface of the street system

Drainage

- Maintain an inventory and develop a map of existing drainage problems within the City of Bryan and initiate a five year maintenance program to systematically maintain or eliminate problem areas
- Respond to all work orders issued by the citizens or City staff

MS4 Program

- Comply with TXR04000 General Permit through established Storm Water Management Program ("SWMP")
- Increase public awareness to factors affecting storm water quality: surface runoff, pollutant loading, erosion, etc.
- Develop public, private and community partnerships to improve storm water quality

Rights-of-Way Maintenance ("ROW")

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

Fiscal Year 2021 Accomplishments

Street Maintenance

- Managed concrete and asphalt street maintenance contracts
- Responded to and repaired approximately 450 potholes
- Repaired asphalt from water/wastewater utility cuts
- Repaired base failures on roadways prior to street maintenance contracts
- Removed round-a-bout at Esther and Bennett
- Staff responded to 100+ calls during the two snowfalls events in January and February

Drainage Maintenance

- Established ditch line on Mumford Road
- Installed gabion baskets and cleared lot post West 17th Street C.I.P.
- Removed silt from creek and tributary channels throughout the City
- Cleaned box culverts at major creek crossings

Concrete Maintenance

- Demolished home and pool at 600 Williamson
- Repaired concrete lined channel off Tanglewood
- Installed headwalls, outfalls, and safety end treatments for staff projects
- Replaced asphalt driveway at Bryan City Cemetery

Right of Way Maintenance

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

Fiscal Year 2022 Goals and Objectives

- Display all Streets and Drainage work orders on GIS map. Utilize data to define re-occurring problem areas to help determine future CIP needs
- Continue training for all Foreman and Crew Leaders both internally and externally
- Work proactively with Water and Sewer Department in order to identify underground utilities prior to street replacement

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 1,035,586	\$ 1,125,300	\$ 1,125,300	\$ 1,047,400	\$ 1,188,100	\$ 62,800	5.6%
Supplies	72,336	81,250	81,250	92,350	93,650	12,400	15.3%
Maintenance & Services	227,038	394,925	394,925	382,625	456,950	62,025	15.7%
Miscellaneous/Admin Reimb	437,744	445,450	445,450	450,700	456,300	10,850	2.4%
Capital Outlay	280,886	-	-	-	39,000	39,000	0.0%
Total Expenses	\$ 2,053,590	\$ 2,046,925	\$ 2,046,925	\$ 1,973,075	\$ 2,234,000	\$ 187,075	9.1%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Streets & Drainage Crew Leader	3	3	3	3	3
Streets & Drainage Equipment Operator/Crew Workers	12	12	12	12	12
Streets & Drainage Foreman	1	1	1	1	1
Transportation & Drainage Supervisor	1	1	1	1	1
Total	17	17	17	17	17

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
% of departmental employees with OSHA & Traffic Workzone Training	100%	100%	100%	50%	100%
Proactive ditch maintenance- total linear footage of ditch cut/ maintained	2,800	3,800	3,800	3,000	3,800
Tons of HMAC/ base failure repairs	1,122	1,600	1,600	1,200	1,600
Total # of ditch/ culvert maintenance work orders completed	107	120	120	100	120
Total # of storm sewer cave-in work orders completed	183	75	75	70	75
Total # of creek maintenance work orders completed (Called In/ Proactive)	567	600	600	500	600
% of work orders responded to within 72 hrs.	99%	99%	99%	99%	99%
% of pothole requests responded to within 72 hrs.	100%	100%	100%	100%	100%
% of City Staff w/ MS4 education	100%	100%	100%	100%	100%

Traffic Operations

Mission Statement

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

Strategic Initiatives

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

Fiscal Year 2021 Accomplishments

- Fiber connections made to traffic signals at 29th / Carter Creek.
- Applied for new TASA Grant Funding for Shared Use Paths on WJ Bryan from Main to SH 21 and on Villa Maria from FM2818 to Willis Van Hook.
- Provided additional support for Villa Maria Shared Use Path TASA Grant from SH 47 to Villa Maria with tentative approval from TXDOT to fund the project in late FY 2021.
- Coordinated with TXDOT to use safety funds to signalize intersection of SH 21 / Sims.
- 100% complete with refurbishing and upgrading Traffic Management Center.
- Implemented Local Area Traffic Management Program ("LATM") – completed fifth year of applications and started sixth year application process.
- Assisted Downtown Bryan Association with all road closures and parking for First Friday events.
- Designed and implemented traffic control plans for street maintenance, water department and special events.
- Negotiated numerous access management solutions with TxDOT and developers.
- Completed traffic signal warrant studies for multiple intersections.
- Represented Bryan on the Bryan College Station Metropolitan Planning Organization ("BCSMPO") Technical Advisory Committee and advise the Policy Board member.
- Attend Regional Mobility Authority meetings to coordinate with MPO activities and support Bryan interests.
- Represented on BCSMPO Regional Bicycle / Pedestrian Advisory Panel.
- Attended 100 percent of BCSMPO Technical Advisory Committee and Policy Committee Meetings.
- Continued work on formal development of Traffic Signal Maintenance Plan.
- Completed clean out of fenced signage area adjacent to the Traffic Warehouse and installed new rolling gate.
- Updated the City Thoroughfare Plan multiple times related to development projects.
- Established new traffic signal maintenance guidelines in conjunction with Advanced Traffic Management System "ATMS" implementation.
- Upgraded 9 school flashing assemblies using cellular modems to improve wireless communication.
- Assisted in reconnection of disrupted fiber connection.

Fiscal Year 2022 Goals and Objectives

- Continue installation of additional Pan/Tilt Zoom cameras and Quad Angle View cameras provided by PD in accordance with plan.
- Work with IT to improve communication with central software system for full utilization.
- Full utilization of the renovated Traffic Management Center.
- Use work order data to generate reports on activity, look at the data through GIS, and assign accurate costs.
- Continue expanding school flasher wireless system around remaining campuses (funding dependent).
- Continue to connect fiber optics (running in ROW) to signal controllers at various locations (working with IT).
- Develop plan for improving ADA access to existing signals through maintenance activities.
- Pursue grant or other opportunities for traffic system upgrades (Waco/SH 21 and WJB/Main).
- Meet or exceed 95 percent participation in Site Development Review ("SDRC").
- Attend 95 percent of all Metropolitan Planning Organization ("MPO") Technical Advisory Committee and Policy Committee Meetings.
- Continue sign inventory and pavement marking inventory.
- Continued coordination with College Station and training on central control software for traffic signal system
- Continued to populate a new GIS layer for speed zones and traffic counts.

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 819,179	\$ 751,950	\$ 751,950	\$ 767,600	\$ 818,300	\$ 66,350	8.8%
Supplies	36,200	41,500	41,500	38,650	45,500	4,000	9.6%
Maintenance & Services	949,009	1,017,287	1,017,287	1,020,300	1,075,200	57,913	5.7%
Miscellaneous/Admin Reimb	3,243	5,400	5,400	3,600	8,450	3,050	56.5%
Capital Outlay	-	-	-	-	40,000	40,000	0.0%
Total Expenses	\$ 1,807,631	\$ 1,816,137	\$ 1,816,137	\$ 1,830,150	\$ 1,987,450	\$ 171,313	9.4%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Traffic Civil Engineer**	2	2	2	2	2
Traffic Signs Technician	3	3	3	3	3
Traffic Signal Technician	3	3	3	3	3
Traffic Signal Crew Leader	1	1	1	1	1
Traffic Signs Crew Leader	1	1	1	1	1
Traffic Operations Supervisor	1	1	1	1	1
Total	11	11	11	11	11

**Note: 1 position funded from Street Improvement Fund.

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
% of work orders (maintenance) responded to within 72 hours	100%	100%	100%	100%	100%
% of customer requests responded to within 72 hrs	100%	100%	100%	100%	100%
% of development reviews completed in 5 Days	95%	100%	100%	95%	95%
% of communication integration complete	20%	100%	100%	20%	60%
% of flashing yellow arrow implemented	0%	80%	80%	0%	0%
% of Advanced Traffic Management implemented	75%	75%	75%	75%	75%
% of traffic sign database implemented	6%	6%	6%	6%	10%
% of website improvements implemented	100%	100%	100%	100%	100%
Amount spent on training/development	\$ 2,687	\$ 5,200	\$ 5,200	\$ 2,500	\$ 5,200
# of sign related work orders completed	1,367	900	900	1,400	1,500
# of work orders for tree trimming completed	134	100	100	145	150
# of signal related work orders completed	1,834	100	100	700	1,800
# of pavement marking related work orders	18	12	12	30	30
# of traffic studies performed	34	10	10	35	35
# of school zone flasher work orders completed	177	90	90	200	200
# of oversized load work orders	7	30	30	10	10
# of traffic control related work orders	19	50	50	30	40
# of traffic luminaires work orders	9	20	20	10	15
# of Local Area Traffic Management Requests	3	5	5	15	15

Development Services

Mission Statement

The mission of the Development Services Department is to provide quality customer service and education through team work and positive relationships to guide and promote development which helps build and maintain a valued community for current and future generations.

Strategic Initiatives

- Pursue and promote Comprehensive Plan (“Blueprint 2040”) goals and objectives through education, initiatives and application of adopted standards.
- Facilitate growth through high-standard, streamlined development, permitting and the inspection process.
- Increase efficiency and provide positive customer service experiences through sharing resources and cross-training within the department and city.
- Address the educational needs of the community, specifically targeting permit and development requirements in general.
- Encourage development of new, and implementation of, adopted plans, for example, neighborhood plans and specific corridor plans.
- Prepare for and encourage responsible and aesthetically pleasing growth initiatives.

Fiscal Year 2021 Accomplishments

- Adjusted operations in response to the COVID-19 crisis guaranteeing service to the department’s customers without a single day’s interruption.
- Continued supporting the work of the Planning and Zoning Commission, including the preparation of legislation intended to implement the recommendations of the Council-adopted Midtown Area Plan.
- Managed all aspects concerning six (6) City advisory boards/commissions, from meeting coordination and the preparation and distribution of detailed background information, to meeting implementation and follow-up.
- Managed the City’s substandard structures abatement program, scheduling 60+ cases for Building and Standards Commission consideration and overseeing City contractor removal of six (6) substandard structures.
- Recipient of the 2020 Certificate of Achievement for Planning Excellence by the Texas Chapter of the American Planning Association. This marks the fifth year in a row that the department received this recognition.
- Coordinated the review of hundreds of development proposals through the Site Development Review (“SDRC”) and change of owner/use/tenant processes and provided technical staff support for 70+ of (pre-) development meetings with customers.
- Prepared detailed background information and presented over 52+ development proposals and other projects to the City Council for direction and/or final action.
- Reviewed, approved, and issued an average of eight (8) residential and/or commercial building permits every business day.
- Operated permit call center that answers an average of two-hundred (200) phone calls per business day for inspection requests or permit and general property development questions.
- Managed the City’s Downtown Improvement Grant Program (“DIP”), the Life Safety Grant Program and the Corridor Beautification Grant Program for Texas Avenue.
- Managed the City’s storm water management plan (MS4) program, including preparation and submission of the annual report to the Texas Commission on Environmental Quality (TCEQ) and continuous inspections of construction sites and contractor education about best storm water quality management practices, and guiding hundreds of non-compliant construction sites to compliance with State law requirements.
- Completed the City’s participation in, and cooperation with, Census 2020.
- Continued the “staffer on call” program making a staff person available during all business hours to assist customers in person, over the phone and by email.
- Successfully encouraged staff to gain new certifications and continued educating the public on development review processes, the importance of code compliance for safer structures, and when permits are required.

Fiscal Year 2022 Goals and Objectives

- Continue supporting Comprehensive Plan (“Blueprint 2040”) implementation action items, including long-range planning efforts that help provide for attractive commercial development/redevelopment and residential neighborhood protection/conservation.
- Support the City Council as well as Planning and Zoning and Historic Landmark Commission’s plans of work, through research, professional advice, and administrative processing.
- Continue to support the City’s master planning efforts and implementation strategies in and around Bryan Midtown Park.
- Initiate a series of development ordinance reviews, updates, and revisions and complete the adoption of the 2018 editions of the International Code Council’s family of Codes and the 2017 edition of the National Electrical Code.
- Continue to cross train staff and encourage professional certifications so that staff can provide citizens with the best technical assistance possible about development review processes, the importance of code compliance for safer structures, and when permits are required.

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 1,726,238	\$ 1,834,100	\$ 1,834,100	\$ 1,699,000	\$ 2,105,200	\$ 271,100	14.8%
Supplies	46,014	52,325	52,325	52,300	59,860	7,535	14.4%
Maintenance & Services	86,049	77,441	77,441	77,850	54,800	(22,641)	-29.2%
Miscellaneous/Admin Reimb	238,699	125,500	125,500	305,100	273,000	147,500	117.5%
Capital Outlay	7,414	-	-	-	45,200	45,200	0.0%
Total Expenses	\$ 2,104,414	\$ 2,089,366	\$ 2,089,366	\$ 2,134,250	\$ 2,538,060	\$ 448,694	21.5%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Assistant Director	1	1	1	1	1
Building Inspector	3	3	3	3	3
Chief Building Official	1	1	1	1	1
Development Administrator	1	1	1	1	1
Development Services Representative	3	3	3	3	3
Development Services Staff Assistant	2	2	2	2	2
Development Services Technician	2	2	2	1	1
Permitting Systems Business Coordinator	-	-	-	-	1
Stormwater Quality Inspector	1	1	1	1	1
Electric Inspector	1	1	1	2	2
Plans Examiner	2	2	2	2	3
Planning Administrator	1	1	1	1	1
Plumbing & Mechanical Inspector	2	2	2	1	2
Staff/Project Planner	3	3	3	4	4
Total	23	23	23	23	26

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
# of working days to review site dev. submittals	3.5	3.5	3.5	3.5	3.5
# of hr/day a "staffer on call" is available to the public	8	8	8	8	8
Planning and Zoning Commission meetings	22	22	22	24	24
Historic Landmark Commission meetings	7	10	10	11	12
Zoning Board of Adjustment meetings	4	6	6	7	12
Building and Standards Commission meetings	3	6	6	6	6
# of workshops for boards and commissions		14	14		
Change of owner/use/tenant applications processed	215	180	180	240	250
# of days to obtain a residential building permit	8	8	8	4	2
Response time to request for inspection (hours)	24	24	24	24	24
# of total inspections	23,672	19,300	19,300	24,000	24,200
# of dangerous structure inspections	217	240	240	240	230
# of dangerous structure demolished by the City	11	15	15	15	15
# of permits issued	15,610	15,300	15,300	15,500	15,500
# of mobile home park inspections	50	70	70	70	70
# of development/building codes updated	5	5	5	9	5
# of Site Development Review cycles	48	48	48	48	48
# of Site Development Review cases	203	200	200	220	230
# of Development Services newsletter articles	8	4	4	12	12

Code Enforcement

Mission Statement

The mission of Code Enforcement is to enforce the codes of the City in order to protect the health, safety and welfare of the community; and, where violations occur, to work with our citizens to achieve compliance through an efficient and fair process.

Strategic Initiatives

- Maintain an attractive, safe and healthy community
- Provide prompt, courteous and professional service to our citizens
- Encourage responsible property maintenance
- Maintain open communications and continuing education with the community

Fiscal Year 2021 Accomplishments

- Increased focus and enforcement for Zoning and Land Site violations
- Complete ordinance amendments: Land Site, Solid Waste, Oil & Gas, Sewer Use, Water Use

Fiscal Year 2022 Goals and Objectives

- Expand education and cross-train Code Enforcement officers in case management for water, sewer, solid waste, zoning, site development, and drainage work orders
- Review ordinances and legal language for improvement opportunity: Zoning, Land Site, Stormwater
- 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
- Trackit installed and integrated or continued participation in planning and testing efforts for IT-selected software solution

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 311,297	\$ 352,100	\$ 352,100	\$ 318,400	\$ 360,900	\$ 8,800	2.5%
Supplies	16,296	13,550	13,550	10,913	15,950	2,400	17.7%
Maintenance & Services	13,773	18,782	18,782	18,550	19,300	518	2.8%
Miscellaneous/Admin Reimb	38,459	67,325	67,325	47,800	71,150	3,825	5.7%
Total Expenses	\$ 379,826	\$ 451,757	\$ 451,757	\$ 395,663	\$ 467,300	\$ 15,543	3.4%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Code Enforcement Supervisor	1	-	-	-	-
Code Compliance Officer	4	5	5	5	5
Total	5	5	5	5	5

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
# of junk vehicle cases	556	650	650	425	510
# of grass & weeds cases	887	1,850	1,850	1,300	1,560
# of parking cases	361	575	575	500	600
# of sign cases	238	200	200	325	390
# of zoning cases	501	460	460	510	612
# nuisance (other)	884	690	690	600	720

Community Development Administration

Mission Statement

To plan, develop and implement special projects within the Community Development Services Department, which supports the City Council Initiatives for the benefit of the citizens of the City of Bryan by eliminating slum and blight; meeting national objectives of funding sources and providing for the general betterment of the community.

Strategic Initiatives

- Expand the supply of decent, safe, and affordable housing through support of the Community Development Services Department programs
- Increase access to public services and public facilities through the coordination of the public service funding process
- Increase economic development by providing technical assistance to special economic development projects
- Increase the opportunity for additional funding by providing assistance on grant development for special projects

Fiscal Year 2021 Accomplishments

- Provided coordination of the outside agency process for non-Community Development Block Grant (CDBG) service agencies – funded 5 agencies
- Provided technical assistance to a minimum of 2 private housing developers (such as the Texas Department of Housing & Community Affairs), tax credit developments and other workforce housing developments
- Provided supervision on housing programs extending beyond grant related programs – 2
- Provided technical assistance to Texas A&M Diversity and Culture Committee – 2 meetings
- Coordinated efforts for the Bryan's Infill Committee (inner departmental) – 1 meeting
- Coordinated efforts and served on Brazos County Housing Coalition – 3 meetings
- Provided technical assistance to the Joint Relief Funding Review process for CDBG funding and funded 6 agencies
- Staff coordinator for "You're the Tops" luncheon Committee, highlighting local women in the community and CO-Chaired the Event – 4 meetings/1 virtual event
- Provided technical assistance to Texas A&M with 2 Work Study students
- Provided leadership to United Way's Financial Stability Committee and assisted in Coronavirus outreach – 3 meetings
- Coordinated the Bank on Brazos Valley Program – 2 meetings and 3 main events
- Coordinated the Pay Day Lending/Auto Title Outreach program
- Coordinated efforts for George Bush Non-profit Center for non-profit forum – 3 meetings
- Executive team for the Executive Women In Texas Government, BVA – serve as Treasury – 4 meetings
- Developed and implemented special economic development emergency small business grants
- Sought and received additional funding through Texas Department of Housing & Community Affairs ("TDHCA"), Texas Emergency Relief Assistance Program

Fiscal Year 2022 Goals and Objectives

- Coordinate the Bank on Brazos Valley Program and hold a minimum of 4 meetings annually
- Provide for outreach opportunities to Bank on Brazos Valley Members – 4 main events
- Provide coordination for outreach for the Pay Day Lending/Auto Title Loan Ordinance
- Participate in Women's Leadership programs (such as Executive Women in Texas Government – 4 meetings)
- Provide technical assistance to a minimum of 4 special projects with private entities for collaborative partnerships with the City of Bryan encompassing the Growth, Education and Diversity City Council Strategic Initiatives such as the community wide Brazos Housing Coalition, United Way Financial Stability and United Way Women's Leadership Committee, and Community Partnership Board meetings
- Provide for coordination of internal committee, Housing/Revitalization Infill program-3 meetings
- Provide oversight and monitoring of outside agencies (4) and federally funded agencies (5)
- Coordinate efforts with United Way, and City of College Station for non-profit forums with George Bush Non-profit Center – 4 meetings
- Seek alternative funding streams for the Department and review for consistency of goals
- Provide for the coordination of the Texas Department of Housing and Community Affairs Housing Tax Credit process
- Provide supervision of Housing programs and any additional funded programs
- Provide technical assistance to the Deputy City Manager on Special Projects as needed
- Provide technical assistance to George Bush Non-profit Center regarding non-profit leadership training

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 203,595	\$ 211,850	\$ 211,850	\$ 212,550	\$ 223,600	\$ 11,750	5.5%
Supplies	2,073	21,000	21,000	20,400	21,200	200	1.0%
Maintenance & Services	613	8,850	8,850	1,000	10,700	1,850	20.9%
Miscellaneous/Admin Reimb	3,695	-	-	5,600	100	100	0.0%
Total Expenses	\$ 209,976	\$ 241,700	\$ 241,700	\$ 239,550	\$ 255,600	\$ 13,900	5.8%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Community Development Manager	0.5	0.5	0.5	0.5	0.5
Construction Project Specialist	0.5	0.5	0.5	0.5	0.5
Total	1	1	1	1	1

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
# of special projects partnerships with private entities	8	8	8	9	9
# of public service agency funding processes coordinated	2	2	2	4	3
# of federally funded contracts managed	2	-	-	4	4
# of City-wide planning process projects for 5 Year Consolidation Plan	10	-	-	-	-
Provided staff assistance to Downtown North Committee or other City Comm	-	2	2	-	1
Housing Infill program General Funds	-	4	4	2	4
# of Bryan's 1st Rehab meetings coordinated	2	3	3	1	4
Coordinate Bank on Brazos Valley Program	4	6	6	4	4
Coordinate Pay Day Lending/Auto Title Ordin outreach	1	1	1	1	1
Community Partnership Coalitions	9	8	8	9	9

Bryan + College Station Public Library Services

Vision Statement

To engage, enlighten, and empower life-long learners in the Brazos Valley.

Mission Statement

The mission of the Library Services department is to improve the quality of life of the community by promoting workforce development and early literacy, providing entertaining and informative programs and high quality materials. The Library Services team, including volunteers, create community connections, fuel the imagination, and respectfully teach, guide, and serve the community in a welcoming environment.

Strategic Initiatives

Education

- Provide year-round, age appropriate programs that foster the love of reading and knowledge
- Provide year-round training classes in computer literacy
- Improve patron's access to cutting edge technology
- Provide access to online databases to keep up with the advancement of knowledge
- Provide annual summer reading programs for all ages

Economic Development

- Provide an English as a Second Language program to help citizens improve their English language reading and writing skills
- Provide job skills training to teens

Quality of Life

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

Fiscal Year 2021 Accomplishments

- Subscribed to databases for research, genealogy and educational purposes. These digital databases were made possible with funds received from the City of Bryan, the City of College Station, and the Clifton C. and Henryetta C. Doak Charitable Trust
- Continued the expansion of digital collections; eBooks, eAudiobooks and eMagazines
- Received grants totaling \$55,000 dollars from the Clifton C. and Henryetta C. Doak Charitable Trust and the Dr. Eugene Edge Charitable Trust for subscription databases and other services
- Received Plass grant for \$2,000 for outdoor classroom at Ringer Library
- Continued use and implementation of the Strategic Plan passed by the Library Advisory Board in January 2019
 - <https://www.bcslibrary.org/about/#mission>
- Continuing to improve programming for all ages through improvement of existing programs and development of new programs
- Maximized staff to provide excellent customer service to the public
- Virtual programs and digital services created and implemented in response to COVID-19
- Continued Participation in 1,000 Books Before Kindergarten, a national program that improves childhood literacy

Fiscal Year 2022 Goals and Objectives

- Execute goals and objectives provided in the Strategic Plan passed by the Library Advisory Board January 2020
 - <https://www.bcslibrary.org/about/#mission>
- Create new digital prerecorded and live programming content for all ages that will be available for streaming
- Pursue grants to provide access to new services, programs and materials
- Expand the Carnegie History Center's digitization projects and seek to make the Center's collections more accessible to the citizens of Brazos County
- Work with City of College Station on Facility issues in a timely manner at the Larry J. Ringer Library

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 2,453,916	\$ 2,654,500	\$ 2,654,500	\$ 2,364,500	\$ 2,698,800	\$ 44,300	1.7%
Supplies	46,977	35,000	35,000	34,250	49,000	14,000	40.0%
Maintenance & Services	106,608	126,321	126,321	107,450	133,500	7,179	5.7%
Miscellaneous/Admin Reimb	70,664	74,350	74,350	91,300	75,900	1,550	2.1%
Capital Outlay	205,085	195,650	195,650	195,750	177,250	(18,400)	-9.4%
Total Expenses	\$ 2,883,250	\$ 3,085,821	\$ 3,085,821	\$ 2,793,250	\$ 3,134,450	\$ 48,629	1.6%

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Bryan Library	\$ 1,408,952	\$ 1,529,892	\$ 1,529,892	\$ 1,350,900	\$ 1,536,400	\$ 6,508	0.4%
College Station Library	1,166,173	1,207,850	1,207,850	1,129,100	1,238,950	31,100	2.6%
Carnegie Library	308,125	348,079	348,079	313,250	359,100	11,021	3.2%
Total Expenses	\$ 2,883,250	\$ 3,085,821	\$ 3,085,821	\$ 2,793,250	\$ 3,134,450	\$ 48,629	1.6%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Library Services Division Manager	1	1	1	1	1
Bryan Public Library:					
Administrative Assistant	1	1	1	1	1
Library Finance Assistant	-	1	1	1	1
Library Divisions Assistant	1	-	-	-	-
Automation Systems Technician	1	1	1	1	1
Library Supervisor	1	1	1	1	1
Reference Librarians	4	4	4	4	4
Technical Services Clerk	2	2	2	2	2
Library Services Supervisor	-	1	1	1	1
Catalog Librarian/Tech Services	1	-	-	-	-
Library Clerk	6	6	6	4	4
Carnegie Library Branch:					
Carnegie Branch Librarian	1	1	1	1	1
Carnegie Reference Librarian	1	1	1	1	1
Carnegie Branch Clerk	2	2	2	2	2
College Station Branch:					
Library Supervisor	1	1	1	1	1
Branch Librarian	1	1	1	1	1
Library Clerk	5.5	5.5	5.5	5.0	5.0
Senior Library Clerk	1	1	1	1	1
Reference Librarian	6	6	6	6	6
Service Worker	1	1	1	1	1
Total	37.5	37.5	37.5	35.0	35.0

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Circulation - Physical Materials	426,462	500,000	500,000	500,000	500,000
Library Visitors	230,127	250,000	250,000	150,000	250,000
# of Volumes	209,635	200,000	200,000	220,000	225,000
# of Reference Inquiries	22,453	20,000	20,000	30,558	20,000
# of Volunteer hours	2,518	3,500	3,500	2,935	3,500
Computer use	21,332	250,000	250,000	17,000	20,000
Registered Borrowers	43,237	47,000	47,000	47,000	47,000
# of programs	1,210	2,000	2,000	300	2,000

Parks & Recreation

Mission Statement

The mission of the Bryan Parks and Recreation Department is to provide diverse year-round active and passive leisure opportunities, through the preservation of open space, developed parks, pedestrian trails, recreational facilities and programs, to meet the physical, mental, cultural, and social needs of our residents and visitors to our community, while enhancing the overall quality of life in Bryan.

Strategic Initiatives

- Provide the community with a variety of park facilities and amenities
- Continue to improve the aesthetic aspects of the park facilities
- Provide recreational opportunities for all ages and interests
- Continue the upgrade and development of parks, facilities and trails throughout the community
- Promote and generate tourism through use of park facilities
- Protect, preserve, and enhance public parkland and green spaces
- Aid in the prevention of juvenile crime by offering unique recreation youth programs

Fiscal Year 2021 Accomplishments

- Completed Park Audit to identify needed park system improvements and safety issues; up-dated the Park Improvement Needs and Projects Master List
- Completed Edgewater Park
- Completed Camelot Park Pedestrian Bridge and Trail connection project
- Completed construction on Travis Baseball/Softball Complex
- Constructed new playground at Sadie Thomas Park
- Added park amenities to Crescent Park
- Constructed new playground at Henderson Park
- Continue engagement/assistance in the development of Travis Bryan Midtown Park
- Successful merger of Parks and Recreation Department and Facilities Department
- Staff completed all required trainings
- Utilized 100% of Parks Improvement Plan funding
- Established a West Side Park Maintenance Shop and District to assist with the Midtown Park corridor public park sites and various west side park locations
- Hosted inaugural "PickleFall Classic" Pickleball Tournament
- Offered new Adult Athletics Leagues – Sand Volleyball and Flag Football
- Hosted new 3-on-3 Basketball Tournament
- Created Team Sideline web site for Athletics leagues for league schedules and team standings
- Hosted TAAF Region 5 Swim Meet
- Hosted inaugural Back to School Skate Jam at Williamson Park
- Reopened summer programs after 2020 closure due to COVID19
- Offered new community education programs – License to Carry classes, Yoga classes, and Lunch & Learn programs

Fiscal Year 2022 Goals

- Initiate design phase of Oakwood Cemetery expansion
- Complete construction of new playground
- Continue engagement / assistance in the development of the Travis Bryan Midtown Park
- Assist with bookings for the Travis Ballfield Complex and Travis Bryan Sport and Event Center
- Issue 65 Public Special Event Permits
- Expand ASAP program to include Soccer, Flag Football, and Golf
- Add two (2) Senior Programs
- Add five (5) new programs at Neal Recreation Center
- Add five (5) new Recreation Programs
- Complete 100% of Park Improvement Projects that are funded

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 1,774,262	\$ 2,415,250	\$ 2,415,250	\$ 1,983,000	\$ 2,551,400	\$ 136,150	5.6%
Supplies	133,025	196,007	196,007	212,528	204,000	7,993	4.1%
Maintenance & Services	734,209	789,435	789,435	770,436	821,900	32,465	4.1%
Miscellaneous/Admin Reimb	874,299	1,138,802	1,138,802	1,291,700	1,691,100	552,298	48.5%
Capital Outlay	2,002,182	-	-	576,500	152,100	152,100	0.0%
Total Expenses	\$ 5,517,977	\$ 4,539,494	\$ 4,539,494	\$ 4,834,164	\$ 5,420,500	\$ 881,006	19.4%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Administrative Assistant	1	1	1	1	1
Aquatic Supervisor	1	1	1	1	1
Athletic Supervisor	1	1	1	1	1
Cemetery Operations Manager	1	1	1	1	1
Golf & Tourism Coordinator*	1	1	1	1	1
Horticulture Technician	1	1	1	1	1
Neal Recreation Center Supervisor	1	1	1	1	1
Parks Maintenance Crew Leader	2	1	1	1	1
Parks Maintenance Technician	6.5	6.5	6.5	6.5	6.5
Parks Operations Manager	1	1	1	1	1
Parks Operations Foreman	-	1	1	1	1
Parks Project Manager	1	1	1	1	1
Parks & Recreation Director	1	1	1	1	1
Recreation Manager	1	1	1	1	1
Recreation Supervisor	1	1	1	1	1
Special Events/Marketing Coordinator	1	1	1	1	1
Recreation Assistant/Coordinator	0.5	0.5	0.5	0.5	0.5
Pool Manager	0.5	0.5	0.5	0.5	0.5
Total	22.5	22.5	22.5	22.5	22.5

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

Performance and Activity Measures

	FY 2020 Actual**	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Holiday Magic - Participants	-	7,000	7,000	-	7,000
Family Camp Out - Participants	-	250	250	-	150
Pee Wee Sports Program - Participants	-	90	90	50	100
Aquatics - Learn to Swim - Participants	-	1,600	1,600	1,400	1,600
Summer Park Program Sites	-	5	5	5	5
Summer Park Program - Participants	-	550	550	500	550
Neal Recreation Center Memberships	-	700	700	-	200
Adult Softball - Teams Registered	-	65	65	36	72
# of Pavilion Rentals	-	1,500	1,500	750	1,500
New Recreation Programs	3	5	5	5	10
BRAC Participation Numbers	9,000	18,000	18,000	18,000	18,000

**Many Parks and Recreation activities were cancelled during FY 2020 due to COVID-19.

Golf Course

Mission Statement

The mission of The City Course at Phillips Event Center is to provide our members and guests an unmatched golf experience with exceptional customer service, affordable rates, and an enjoyable playing experience on a well-maintained golf course.

Strategic Initiatives

- Provide the best golf value in the local market to encourage golfers to return to the course through a combination of affordable rates, excellent customer service, and an enjoyable playing experience.
- Continue to be advocates for growing the game of golf by offering discounted greens fees for juniors and serving as a practice facility for all area school teams and providing junior golf opportunities.
- Introduce game of golf to new players through camps and clinics.
- Develop and implement the Golf Course Strategic Plan with an emphasis on playability and course condition improvements. This includes Poa Ana elimination from greens, improved daily maintenance routine, and drainage improvements for turf and bunkers.
- Continue to maintain good rapport with customers and a good image with the golf community through enhanced training
- Increase memberships, rounds, tournaments, and golf revenue through membership drives, advertising, and recruitment of events.
- Continue to address course deficiencies and finish golf course projects.
- Complete projects identified in the five year Capital Improvement Plan (“CIP”).

Fiscal Year 2021 Accomplishments

- Completed renovation and reopening of driving range
 - Purchased new fleet of golf carts
 - Increased membership by 15% from previous fiscal year
 - Replaced #18 bridge
 - Created City Course Golf Advisory Committee
 - Eradicated Poa Annua, an invasive grassy weed, from greens on golf course
 - Increased rounds played, green fee, and cart fee revenue from previous fiscal year
 - Updated five year Capital Improvement Plan (“CIP”)
- ❖ The City of Bryan Council approved creating a Special Revenue Fund for the Phillips Event Center golf course and facilities. Funding was moved from the General Fund to the PEC Fund for FY 2021 and future years.

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits *	\$ 75,900	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	200,010	172,200	172,200	-	-	(172,200)	-100.0%
Maintenance & Services	114,865	78,895	78,895	-	-	(78,895)	-100.0%
Miscellaneous/Admin Reimb	610,304	648,750	648,750	-	-	(648,750)	-100.0%
Capital Outlay	44,000	246,879	246,879	-	-	(246,879)	-100.0%
Total Expenses	1,045,079	\$ 1,146,724	\$ 1,146,724	\$ -	\$ -	\$ (1,146,724)	-100.0%

*The Golf Course is managed and operated by a management company. The salaries and benefits in FY 2020 were related to cart path construction from other City departments.

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected **	FY 2022 Adopted **
Rounds of Golf	32,259	33,000	33,000	-	-
Revenue per round	\$ 23.53	\$ 26.67	\$ 26.67	\$ -	\$ -
Cost per round	\$ 21.47	\$ 23.00	\$ 23.00	\$ -	\$ -
Tournament Rounds	322	2,000	2,000	-	-
Days Open	330	362	362	-	-

** The City of Bryan Council approved creating a Special Revenue Fund for the Phillips Event Center golf course and facilities. Funding was moved from the General Fund to the PEC Fund for FY 2021 and future years.

Phillips Event Center

Mission Statement

It is the mission of the Phillips Event Center to serve the Brazos Valley area with an event center that provides the perfect facility for meetings, gatherings, and events by providing a venue with a safe, clean, wholesome environment and that possesses excellent facilities, services and amenities, resulting in successful and memorable events for our clients.

Strategic Initiatives

- Promote and generate tourism through use of the Phillips Event Center facility.
- Serve as a premier gathering place by facilitating important community events.
- Providing our clients and guests with outstanding service, consistently exceeding expectations, and in a manner that secures future business.
- Balance facility uses that bring out of town visitors and those that enhance the quality of life for area residents.
- Offer rates, services and amenities that meet current industry standards and local market needs.

Fiscal Year 2021 Accomplishments

- Developed a marketing plan for the Phillips Event Center
 - Increased marketing for the Phillips Event Center
 - Developed a five year CIP/Strategic Plan
 - Increased Rentals
-
- ❖ The City of Bryan Council approved creating a Special Revenue Fund for the Phillips Event Center golf course and facilities. Funding was moved from the General Fund to the PEC Fund for FY 2021 and future years.

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Supplies	149,954	-	-	-	-	-	0.0%
Maintenance & Services	59,011	-	-	-	-	-	0.0%
Miscellaneous/Admin Reimb	205,308	215,000	215,000	-	-	(215,000)	-100.0%
Capital Outlay	670,032	-	-	-	-	-	0.0%
Total Expenses	\$ 1,084,305	\$ 215,000	\$ 215,000	\$ -	\$ -	\$ (215,000)	-100.0%

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected **	FY 2022 Adopted **
Number of Customers Served – Quarry Bar & Grill	43,164	14,733	14,733	-	-
Employee Turnover – Quarry Bar & Grill	27%	25%	25%	0%	0%
Weddings per Year - Banquets	6	14	14	-	-
Number of Banquet Events Per Year	288	364	364	-	-
Local Weekly/Monthly Groups/Service Organizations	15	10	10	-	-

** The City of Bryan Council approved creating a Special Revenue Fund for the Phillips Event Center golf course and facilities. Funding was moved from the General Fund to the PEC Fund for FY 2021 and future years.

Fiscal Services

Mission Statement

The mission of the Fiscal Services department is to ensure financial accountability, to effectively manage the City's assets, to provide appropriate financial information for the evaluation of the City's activities and to support all departments within the City of Bryan by providing cost-effective procurement of goods and services at the best value to the City.

Strategic Initiatives

Accounting

- Maintain the financial integrity of the City by providing accurate, timely and relevant financial information in conformity with General Accepted Accounting Principles ("GAAP") to both internal and external financial statement users.
- Ensure compliance with all applicable Federal, State and City Charter accounting and financial reporting requirements.
- Maintain the City's Investment Policy in compliance with the Public Funds Investment Act.

Budget

- Provide accurate, timely and relevant financial information to the City Council, management, investors and citizens.
- Ensure legal compliance with all applicable Federal, State and City Charter budgeting and financial reporting requirements.
- Prepare the annual budget for use as a policy document, operations guide, financial plan, and as a communications device.

Purchasing

- Ensure purchasing policies and procedures provide good internal control while streamlining the processes affecting City staff and vendors.
- Ensure goods and services are available through the most cost-effective means.
- Promote and support cooperative interlocal purchasing.

Fiscal Year 2021 Accomplishments

Accounting

- Received the Certificate of Excellence in Financial Reporting for FY 2020 from the Government Finance Officers Association ("GFOA") and received an unmodified opinion from auditors for the year ending September 30, 2020.
- Provided monthly financial information to management on average by the 10th working day of the next month.
- Completed the electronic filing of the Annual Report of continuing Disclosure Requirements of SEC Rule 15c2-12.
- While adhering to the adopted investment policy, maximized the City's return on investments by sustaining an annual yield equal to or above the 1 year Treasury bill rate.
- Upgraded payroll software to Kronos dimensions.

Budget

- Received the Distinguished Budget Award for FY 2021 from the GFOA.
- Provided various quarterly and/or monthly reports to management.
- Provided budget training to all departments.

Purchasing

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

Fiscal Year 2022 Goals and Objectives

Accounting

- Receive the GFOA's Certificate of Achievement for Excellence in Financial Reporting for FY 2022.
- Receive an unmodified opinion from the City's independent auditors for the financial statements for the year ended September 30, 2021.
- Close each prior period and provide monthly financial information by the 10th working day of the following month.
- Publish FY2021 Audited Annual Financial Report to GFOA by the March 31st deadline.

Budget

- Receive the Distinguished Budget Award for FY 2022 from the GFOA.
- Prepare and analyze 5 year revenue and expenditure forecasts for operations.
- Prepare and present annual reports and forecasts for Tax Increment Reinvestment Zones ("TIRZ").
- 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.

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 1,370,774	\$ 1,410,000	\$ 1,410,000	\$ 1,451,544	\$ 1,500,300	\$ 90,300	6.4%
Supplies	30,603	38,100	38,100	33,288	44,650	6,550	17.2%
Maintenance & Services	36,597	43,288	43,288	20,868	44,300	1,012	2.3%
Miscellaneous/Admin Reimb	220,086	223,000	223,000	189,727	213,000	(10,000)	-4.5%
Capital Outlay	18,400	-	-	-	-	-	0.0%
Total Expenses	\$ 1,676,460	\$ 1,714,388	\$ 1,714,388	\$ 1,695,427	\$ 1,802,250	\$ 87,862	5.1%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Accounting:					
Chief Financial Officer	1	1	1	1	1
Assistant Finance Director	1	1	1	-	-
Accounting Manager	1	1	1	1	1
Accounting Supervisor	-	1	1	-	-
General Accountant	-	1	1	2	2
Finance Specialist	2	2	2	2	2
Payroll Specialist	1	1	1	1	1
Finance Assistant	1	1	1	1	1
Financial Analyst	1	1	1	1	1
Budget:					
Budget Supervisor	1	-	-	1	1
Budget Analyst	2	2	2	2	2
Purchasing:					
Purchasing Supervisor	1	1	1	1	1
Purchasing Buyer	1	1	1	2	2
Total	14	14	14	15	15

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Accounting:					
# of consecutive years to receive the GFOA Cert of Excellence in Financial Reporting	31	32	32	32	33
% of goal for receiving unqualified opinion from indiv. auditors	100%	100%	100%	100%	100%
# of reportable conditions on auditor's management letter	1	0	0	0	0
Avg. # of working days to issue monthly financial reports	18	10	10	10	10
% of CAFR completed & submitted to GFOA by March 31st	100%	100%	100%	100%	100%
Budget:					
# of consecutive years to receive the GFOA Distinguished Budget Award	16	17	17	17	18
# of Monthly Sales Tax Reports provided to Mgmt.	12	12	12	12	12
% of state & federal budget filing requirements met	100%	100%	100%	100%	100%
Purchasing:					
# of formal bids processed	58	65	65	65	75
# of annual contracts for goods and services	111	125	125	125	135
Value of goods and services on annual contracts	\$12,252,167	\$12,000,000	\$12,000,000	\$12,300,000	\$12,500,000
# of purchase orders issued	1,286	1,350	1,350	1,325	1,375
Expenditures processed through the Purchasing Dept.	\$58,715,802	\$45,000,000	\$45,000,000	\$60,000,000	\$65,000,000

Information Technology

Mission Statement

The mission of the Information Technology Group is to provide strategic, innovative, secure and cost-effective technologies appropriate to the mission and goals of the City of Bryan. Our goal is to support the city with superior customer service and insightful strategic vision. We proactively promote, oversee and coordinate the use of technologies to improve all levels of communications, cybersecurity and efficiency.

Strategic Initiatives

- Improve stability and security of technology systems
- Provide in-house training to staff on diverse applications and cybersecurity awareness
- Design and implement enterprise infrastructures
- Partner with departments to expand understanding and utilization of system application resources
- Broaden availability of e-services to our citizens
- Increase Geographic Information System (“GIS”) functionality to enhance all facets of city operations
- Strive to attract and retain an accomplished staff through outreach and professional development

Fiscal Year 2021 Accomplishments

Maintain 99.8% or higher uptime for all critical systems

Expand Cybersecurity awareness program

- Implemented the Dragos Platform on the BTU electrical network to increase security and visibility.
- Worked closely with the City water department to complete the required EPA mandated Risk and Resilience Assessment and the American Water Works Association (AWWA) Cybersecurity Tool.
- Researched, evaluated and implemented best-of-breed CrowdStrike endpoint malware protection for corporate laptops, workstations, and servers to improve the overall City cybersecurity posture.
- Worked closely with BakerTilly to help them effectively and efficiently audit specific City departments.
- Proactively engaged with security vendor to monitor threats related to Solarwinds and other attacks.
- Implemented the newly approved North American Electric Corporation (NERC) Critical Infrastructure Protection (CIP) CIP-13 Cyber Security - Supply Chain Risk Management standard.
- Perform Payment Card Industry (PCI) annual scoping and review of the 12 City departments that process credit cards.

Expand existing GIS functionality

- Completed major software upgrade to the City’s Enterprise Geographic Information System
- Developed and deployed internal mapping application for BPD Criminal Investigations for video camera surveillance
- Developed and deployed mobile field mapping application, enabling remote collection of GIS data
- Implemented new GIS software for testing, enabling deployment of the next generation of GIS desktop applications

Continue Community/Citizen outreach and support

- City of Bryan’s Aerial Response Team (BART) deploys upon request as a regional asset for public safety
- Global/community/citizen outreach with BVCART, BVCNet, BVWACS, CEOC, BVCOG, Brazos County

Continued integration of BTU and City systems

- Implemented Kronos Timekeeping, Mobile Workforce Management
- Scheduled & Enrolled 1,112 City employees for Duo 2FA (two-factor authentication)

Continue expansion and upgrade of city network infrastructure

- Complete network and datacenter redesign to vastly improve performance and resiliency
- Overhaul of BTU Substation network system to improve performance and supportability
- Upgraded 401 Windows 10 machines from upcoming EOL builds to newer Windows Replaced approximately 20% of end user technology assets to maintain a five-year life-cycle
- Major fiber projects; 8 new Traffic Intersections, Travis Bryan Midtown Park, BTU Distribution Facility, Bowie Building underground

Continue to support city systems software/hardware upgrades and implementations

- Handled 8,047 help desk calls over the last year, representing an 15% increase; 1,222 calls
- Completed 13 major system and software upgrades to take advantage of new functionality and improved processes;

Fiscal Year 2022 Goals and Objectives

- Expand Cybersecurity awareness program by revamping the classroom-based awareness training, adding social engineering assessments, and amplified focused marketing
- Expand existing GIS functionality in the areas of Enterprise Mobile Applications
- Maintain a 99.8% planned uptime for critical systems, core network, and communication systems
- Continue Community/Citizen outreach and support
- Continued integration of BTU and City systems
- Continue expansion and upgrade of city network infrastructure
- Continue to support city systems software/hardware upgrades and implementations

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 4,028,528	\$ 4,146,400	\$ 4,146,400	\$ 4,060,000	\$ 4,273,700	\$ 127,300	3.1%
Supplies	399,939	226,500	226,500	219,600	237,800	11,300	5.0%
Maintenance & Services	1,607,721	1,854,585	1,854,585	1,786,400	1,560,900	(293,685)	-15.8%
Miscellaneous/Admin Reimb	64,125	368,500	368,500	264,000	430,500	62,000	16.8%
Capital Outlay	710,772	435,000	435,000	480,000	1,606,800	1,171,800	269.4%
Total Expenses	\$ 6,811,086	\$ 7,030,985	\$ 7,030,985	\$ 6,810,000	\$ 8,109,700	\$ 1,078,715	15.3%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Chief Information Officer	1	1	1	1	1
Operations Division Manager	1	1	1	1	1
Systems Division Manager	1	1	1	1	1
Chief Information Security Officer	1	1	1	1	1
Information Technology Services Assistant	1	1	1	1	1
System/Network Administrator	4	4	4	4	4
Network Operations Supervisor	1	1	1	1	1
Systems Supervisor	1	1	1	1	1
System Support Specialist	5	5	5	5	5
System's Analyst	6	5	5	5	5
System's Supervisor	1	1	1	1	1
Database Administrator	1	1	1	1	1
Business System's Analyst	-	1	1	1	1
Telecommunications Systems Supervisor	1	1	1	1	1
Telecommunications Systems Administrator	4	4	4	4	4
GIS Supervisor	1	1	1	1	1
GIS Analyst	3	3	3	3	3
Public Safety Systems Administrator	1	1	1	1	1
Project Manager	1	1	1	1	1
Cybersecurity & Compliance Administrator	3	3	3	3	3
Total	38	38	38	38	38

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Help Desk calls processed	6,500	6,500	6,500	8,400	7,000
Maintain Help Desk issue resolution goals at 99.3% within 18 business hours	99.8%	99.5%	99.5%	99.7%	99.3%
Maintain Help Desk issue resolution goals at 99.5% within 4 business hours	99.7%	94.0%	94.0%	99.6%	99.5%
% of Core Network Uptime 99.5%	100.0%	99.5%	99.5%	100.0%	99.5%
% System Uptime 99.5%	100.0%	99.5%	99.5%	100.0%	99.5%
% Radio Uptime 99.5%	100.0%	99.5%	99.5%	100.0%	99.5%

Human Resources

Mission Statement

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

Strategic Initiatives

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

Fiscal Year 2021 Accomplishments

- Implemented an online timekeeping system and change of payroll system for BTU. Worked with a team of Finance, I.T., and Human Resources employees on updating policies; including a timekeeping policy and best practice policy, updated compliance to labor laws, and updated departmental procedures and oversight procedures.
- Continued response to the COVID-19 pandemic affecting our employees and workplace. Successfully implemented spur of the moment policies and practices to provide avenues for exposure reports, self-monitoring forms, quarantine requirements, contact investigations, and teleworking agreements. Also implemented new policy, forms, process, payroll rules, etc. to accommodate the new law established during the pandemic, the Families First Coronavirus Response Act (FFCRA) which included emergency paid sick leave and an expansion to the Family and Medical Leave Act for childcare due to school closures. Maintained regular contact and communication with employees and supervisors throughout the emergency (ongoing).
- Conducted (HR staff) salary/compensation study for sworn positions in police and fire and worked with those departments to propose special adjustments to the current pay schedules to stay competitive in market for all civil service ranks.
- Implemented a new platform of our Learning Management System (online training and development tracking system) for enhanced functionality and user-friendliness. Continued and enhanced a citywide training and talent development program that includes online and onsite/offsite training and development opportunities to meet needs of all departments and individual employees.
- Continued a sick leave donation program as part of the catastrophic sick leave policy to assist those employees who have exhausted normal sick leave banks due to legitimate reasons.
- Utilized formal and informal succession planning in several departments to promote executive and top management level positions from internal candidates; also completed a review/selection/hiring process for a new Fire Chief.
- 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 2022 Goals and Objectives

- Resurrect and enhance the education reimbursement program to offer financial assistance to those employees who want to further their education in the area of their work responsibility.
- Implement a citywide language skills program to include Spanish and other languages used in our community.
- Implement a longevity pay program to incentivize and reward employees for their tenure and continued dedication to the City of Bryan.
- Continue to enhance/develop citywide programs to incentivize employees, show appreciation and recognition, boost morale, and provide a happy and healthy workplace environment.
- Continue to evolve our training program and develop training tracks and series focused more specifically on individual types of positions, from manager to line worker.
- Continue to work with top management on succession planning and mentoring program and extend the plan to all management positions and departments.

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 583,688	\$ 593,600	\$ 593,600	\$ 613,000	\$ 607,000	\$ 13,400	2.3%
Supplies	11,973	53,500	53,500	57,000	55,100	1,600	3.0%
Maintenance & Services	103,051	75,482	75,482	72,578	90,500	15,018	19.9%
Miscellaneous/Admin Reimb	18,932	23,100	23,100	32,300	36,400	13,300	57.6%
Total Expenses	\$ 717,644	\$ 745,682	\$ 745,682	\$ 774,878	\$ 789,000	\$ 43,318	5.8%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Human Resource Manager	1	1	1	1	1
Human Resource Supervisor	1	1	1	1	1
Human Resource Generalist	1	1	1	1	1
Human Resources Specialist	1	1	1	1	1
Human Resources Clerk	1	1	1	1	1
Total	5	5	5	5	5

Performance and Activity Measures*

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
# of Personnel Reqs Processed	104	125	125	110	120
# of Applications Received	3,940	5,000	5,000	4,500	5,000
# of New Hires	119	150	150	140	150
# of Reclasp/Promotion/Special	65	50	50	60	60
Turnover Rate%	18%	21%	21%	21%	21%
# of Onsite/Virtual HR Sponsored Training Sessions	13	175	175	40	27
# of Onsite/Virtual Other Training Sessions	207	-	-	112	98
# of Training Sessions Avail Online for 1000 employees	143	100	100	175	125
# of Employee Relations Issues	200	200	200	200	200
# of Disciplinary Actions/Grievances	50	60	60	60	60
# of Ee case files generated due to COVID-19	1,200	1,200	1,200	1,200	400

*Note: Above figures include full-time regular, part-time regular and temporary/seasonal for City of Bryan & BTU

Facility Services

Mission Statement

The mission of Facility Services is to provide customers and employees with an honest, courteous and responsive level of service where every Facilities team member is dedicated to providing the City's public facilities and parks with exceptional workmanship while exhibiting integrity and demonstrating a conscientious effort to maximize the City's financial resources.

Strategic Initiatives

- Meet operational goals within budget
- Maintain all vehicles and equipment in safe and operable condition
- Maintain schedules and timeframes, and complete projects to the customer's satisfaction
- Remain focused on employee development and training

Fiscal Year 2021 Accomplishments

- Successful merger of the Parks and Recreation Department and the Facility Services Department
- Internally repaired the majority of facility plumbing that was damaged by the winter storm
- Successful team effort with the Risk Department in the initiation of renovations for the largest facility loss claim in over 20 years due to the winter storm (Phillips Event Center)
- Renovated the Municipal Office Building Elevators
- Painted the Facility/Park Office and updated counter tops and appliances
- Sale Park Depot completion
- Completed interior construction project of the new Recycle Center
- Built and finished out storage room at Fire Station #3
- Upgraded Austin's Colony Basketball Court, Sue Haswell parking lot lighting and Neal Park inline hockey rink to LED
- Acquired the Queen Theater as an additional facility
- Painted the Restroom building and Pavilion B at Tanglewood Park
- Painted the backstage area of the Palace Theater
- Staff completed all required training through Human Resources and the City's Information Technology Department
- Stayed within allotted overall budget for our department

Fiscal Year 2022 Goals and Objectives

- Continue to work with Destination Bryan on downtown light electrical issues, maintenance of the Queen Theater and assist in all downtown events with electrical support
- Continue to provide inspections of all mechanical equipment in all buildings; identify and replace items that are failing or near end-of-life and continue to update five year plan
- Continue to ensure complete customer satisfaction at the end of our work request
- Continue to work with parks department staff to install new equipment as well as maintain all areas while utilizing budgeted, parkland development and PIP funding
- Replace the Carnegie Library and the Information Technology building roofs
- Weatherproof City Hall exteriors
- Replace carpet and flooring within Clara B. Mounce Library
- Focus on local training opportunities for staff to enhance their knowledge in maintenance
- Continue with the department's main focus on maintenance during the 2022 budget year

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 1,233,039	\$ 1,264,500	\$ 1,264,500	\$ 1,145,225	\$ 1,317,900	\$ 53,400	4.2%
Supplies	35,649	45,200	45,200	45,995	45,700	500	1.1%
Maintenance & Services	545,773	484,546	484,546	511,284	515,400	30,854	6.4%
Miscellaneous/Admin Reimb	201,064	191,650	191,650	195,250	191,600	(50)	0.0%
Capital Outlay	65,389	-	-	-	118,500	118,500	0.0%
Total Expenses	\$ 2,080,914	\$ 1,985,896	\$ 1,985,896	\$ 1,897,754	\$ 2,189,100	\$ 203,204	10.2%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Facility Services Manager	1	1	1	1	1
Facility Services Assistant	1	1	1	1	1
Facility Services Clerk	0.5	0.5	0.5	0.5	0.5
Facility Services Maintenance Supervisor	2	2	2	2	2
Facility Services Custodial Supervisor	1	1	1	1	1
HVAC Technician	1	1	1	1	1
Maintenance Technicians, Tech Op I Thru V	8	8	8	8	8
Preventative Maintenance Technician	1	1	1	1	1
Facility Services Worker	2	2	2	2	2
Total	17.5	17.5	17.5	17.5	17.5

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Total completed Parks work orders	916	1,037	1,037	997	1,037
Total completed Facility work orders	1,796	1,538	1,538	1,624	1,538
Total completed work orders	2,712	2,575	2,575	2,621	2,575
Avg. labor hrs/facilities preventative maintenance work orders	1.47	1.45	1.45	1.46	1.45
Avg. labor hrs/facilities corrective work order	8.35	7.14	7.14	7.55	7.14
Avg. labor cost/facilities preventative maintenance work orders	\$ 31.66	\$ 24.00	\$ 24.00	\$ 26.53	\$ 24.00
Avg. Labor cost/facilities corrective work orders	\$ 178.27	\$ 159.19	\$ 159.19	\$ 165.55	\$ 159.19

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 2021 Accomplishments

- Continued to provide quality customer service with reduced resources related to the COVID-19 Pandemic. Finally able to fill open Administrative Clerical and Parts Procurement Specialist positions.
- Continued Fleet Staffing Protocols to keep all staff safe during continued COVID-19 Pandemic. Includes implement an independent split shift system, that kept all staff socially distanced as much as possible, while continuing to maintain our work load too properly and timely maintain the Fleet. We were fortunate to not have a single staff member contract the virus, and only had minimal interference with members that had to self-quarantine for short periods due to outside work place second and third hand exposures. Fortunately they always tested negative and were able to report back to duty in short order.
- Continued to enhance services provided on fleet vehicles and equipment as budget restrictions and opportunities allow.
- Continued internal cross-training program, and external training as available and resource efficient.
- Certified Automotive Service Excellence ("ASE") for all technicians.
- Continued our current in-house tire mounting, balancing and repair services. This service is designed to further reduce vehicle down time and save the departments additional financial resources when compared to current outsourcing alternatives. Enhance service level further by implementing a mounted tire/wheel program for Police and Refuse vehicles. Also began a wheel refurbishment exchange process for Refuse,
- Continue to enhance services provided on fleet vehicles and equipment with the addition of in-house glass chip/crack repair.
- Continued Fleet Standardization in all areas possible or practical since having a standardized fleet makes for a safer work environment as operators become more familiar with the equipment, as well as improving purchase price advantages. This also results in greatly improved parts stocking ability, reduced technical training and special tool needs, etc.
- Continued "Green Initiative" efforts by replacing older, inefficient vehicles and equipment with newer, more fuel efficient, lower emission designs as budgetary constraints allow.
- Continue Customer Loaner Unit by temporarily retaining and refurbishing a lower mileage replaced unit. This unit will be cycled out and replaced with a better unit over the course of time and other replacement cycles.

Fiscal Year 2022 Goals and Objectives

- Attain National Institute for Automotive Service Excellence ("ASE"), Blue Seal of Excellence Award.
- Implement and transition to a new Fleet Management Software System that will provide greater efficiencies by reducing redundant clerical entries, allow for better utilization and analysis of already captured data, etc.
- Continue to provide excellent customer service.
- Continue compliance with federal, state and local mandates and laws.
- Continue to promote and participate in the City of Bryan Training Initiatives.
- Continue internal cross-training program, and external training as it comes available and proves efficient use of resources.
- Maintain and increase all technician ASE certifications.
- Continue process of fleet standardization at every level when possible and practical.
- Continue to provide and promote innovative ideas and goal setting to increase cost savings, enhance customer service and increase efficiency in the fleet operation.

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 698,246	\$ 787,750	\$ 787,750	\$ 721,900	\$ 808,200	\$ 20,450	2.6%
Supplies	11,808	47,450	47,450	44,500	47,000	(450)	-0.9%
Maintenance & Services	29,666	37,133	37,133	35,000	36,400	(733)	-2.0%
Miscellaneous/Admin Reimb	5,322	2,320	2,320	3,900	2,300	(20)	-0.9%
Capital Outlay	-	-	-	-	82,900	82,900	0.0%
Total Expenses	\$ 745,042	\$ 874,653	\$ 874,653	\$ 805,300	\$ 976,800	\$ 102,147	11.7%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Fleet Manager	1	1	1	1	1
Fleet Lead Service Technician	2	2	2	2	2
Fleet Admin Assistant	1	1	1	1	1
Fleet Parts Specialist	1	1	1	1	1
Fleet/Facility Support Technician	1	1	1	1	1
Fleet Service Technician	5	5	5	5	5
Total	11	11	11	11	11

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
# of fleet job orders	6,341	7,000	7,000	6,500	7,000
Average labor hours per fleet job order	2	2	2	2	2
Average labor cost per fleet job order	\$ 103.00	\$ 100.00	\$ 100.00	\$ 103.00	\$ 105.00
# of fleet job orders completed per day/per mechanic	4	4	4	4	4
Attain National Institute for Automotive Service Excellence (ASE), Blue Seal of Excellence Award	-	Yes	Yes	Yes	Yes
% of eligible Service Technicians ASE Certified	100	100	100	100	100
# of New/Recertified ASE skill areas attained	14	10	10	10	10

Percentage of Resources Expended by Department

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Solid Waste Services	30%	30%	30%	30%	30%
Water Services	20%	20%	20%	20%	20%
Transportation Services	11%	11%	11%	11%	11%
Police Services	14%	14%	14%	14%	14%
Fire Services	14%	14%	14%	14%	14%
Facility Services	2%	2%	2%	2%	2%
Parks Services	5%	5%	5%	5%	5%
All Others Combined	4%	4%	4%	4%	4%

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 2021 Accomplishments

- Attended the following board/committee meetings: Audit Committee, Bryan Business Council ("BBC"), Bryan Commerce and Development ("BCD"), Bryan Planning and Zoning Commission ("P&Z"), Coulter Advisory, TIRZ Boards, Animal Center Advisory Committee, Brazos County Health Department, Intergovernmental Committee ("IGC"), Chamber of Commerce, Brazos Valley Solid Waste Management Agency ("BVSWMA"), Brazos County Health District Board, Bryan-Brazos County Economic Development Foundation ("BBCEDF"), City of Bryan/BISD Joint Committee, Community Development Advisory Committee ("CDAC"), BTU Board, Texas Municipal Power Agency ("TMPA") Board, Texas Public Power Association ("TPPA") Board, Brazos Valley Economic Development Corporation ("EDC"), Downtown Bryan Association, Salvation Army Board, Bryan ISD Education Foundation Board, Blinn College-Brazos County Advisory Board, Building and Standards Commission ("BSC"), Destination Bryan Board, Civil Services Commission, Leadership Brazos Alumni Association, Junior Leadership Brazos, Library Board, and Parks Board, Chancellor's Century Council, COVID-19 related community leadership discussions
- Presented to Bush School faculty and students, various Chamber of Commerce events, Leadership Brazos, TAMU Langford Architecture and Urban Planning (LAUP) Career Fair, Arts Council Board, and the Texas City Management Association, Junior Leadership Brazos
- Investigated issues shared by Council members and informed City Council of those concerns
- Addressed citizen-submitted issues or concerns requiring city services
- Reviewed Capital Improvement Plans ("CIPs")
- Implemented plans for strategic initiatives as outlined in the strategic plan
- Heard personnel and claims appeals and rendered decisions
- Participated in meetings with TAMUS Chancellor's Office

Fiscal Year 2022 Goals and Objectives

- Provide ways for citizens to have the opportunity to voice opinions through public hearings, meetings, surveys, etc.
- Maintain fund reserve of at least 60 days of operating expenditures/expenses
- Provide comprehensive Capital Improvement Plan (CIP) information to City Council on a regular basis
- Conduct Management Team meetings to further enhance communication within the organization
- Continue to implement strategic initiatives as outlined in the Strategic Plan
- Continue to present to professional groups and educate the public on local government and current issues
- Continue to assist with economic development initiatives
- Attend all City Council meetings
- Provide regular reports to the City Council
- Respond to citizen concerns within 24 hours
- Present a balanced Fiscal Year 2022 adopted budget
- Prepare City Council agendas and meet appropriate Texas Open Meetings Act ("TOMA") requirements
- Execute policies set and established by City Council
- Provide effective and efficient service delivery of all municipal services
- Provide City staff with professional development opportunities and other work or career-related training, and promote continuous improvement and learning
- Continue a proactive approach to growth, including economic development, infill development, growth planning, Extra Territorial Jurisdiction ("ETJ") controls, annexation, and development in general
- Continually evaluate City operations, processes, and procedures to take advantage of efficiencies and cost-benefit opportunities; streamline services and continue to stress strong customer service values, and encourage employees to embrace customer service skills and qualities

Executive Services

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 1,183,701	\$ 1,196,300	\$ 1,196,300	\$ 1,211,300	\$ 1,227,600	\$ 31,300	2.6%
Supplies	9,146	10,100	10,100	14,200	10,100	-	0.0%
Maintenance & Services	116,776	129,637	129,637	144,800	143,800	14,163	10.9%
Miscellaneous/Admin Reimb	243,051	129,400	129,400	259,500	290,500	161,100	124.5%
Total Expenses	\$ 1,552,674	\$ 1,465,437	\$ 1,465,437	\$ 1,629,800	\$ 1,672,000	\$ 206,563	14.1%

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Executive Services	\$ 1,472,966	\$ 1,381,737	\$ 1,381,737	\$ 1,545,100	\$ 1,586,200	\$ 204,463	14.8%
City Hall Security	79,708	83,700	83,700	84,700	85,800	2,100	2.5%
Total Expenses	\$ 1,552,674	\$ 1,465,437	\$ 1,465,437	\$ 1,629,800	\$ 1,672,000	\$ 206,563	14.1%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
City Manager	1	1	1	1	1
Deputy City Manager	2	2	2	2	2
Executive Services Office Coord/Supervisor	1	1	1	1	1
Executive Services Assistant	1	1	1	1	1
Building Security Officer	1	1	1	1	1
Total	6	6	6	6	6

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Minimum # of days-operating expenses in General Fund reserve	60	60	60	60	60
# of Management Team Weekly Meetings	12	20	20	12	12
# of weekly City Manager's Reports to Council	50	50	50	50	50
# of meetings with COCS/Brazos County	8	10	10	10	10
# of meetings with BISD	8	10	10	10	10
# of Council Candidate Orientations held	0	1	1	0	1
# of New Council Member Orientations held	0	0	0	0	1

Economic Development

Mission Statement

Economic Development Services is dedicated to helping create opportunities for economic development through desirable business growth, expansion, retention and attraction by working as a partner in the community to develop a climate conducive in maintaining a high quality of life in Bryan, Texas.

Strategic Initiatives

- Encourage economic development opportunities in partnership with Texas A&M University, Blinn Jr. College, Bryan Independent School District, Brazos County, Bryan Business Council, Bryan-Brazos County Economic Development Foundation, Inc., Brazos Valley Economic Development Corporation, and CHI St. Joseph Hospital.
- Promote the development and redevelopment of the BioCorridor, Traditions, ATLAS Town Center, Midtown, and Downtown North and explore opportunities to assist Texas Avenue property owners to market their property for lease or sell.
- Assist in the creation of new jobs and the expansion of current businesses.
- Assist in the improvement of the City's gateways.
- Assist the City in increasing property values.
- Encourage new and infill residential development.
- Encourage economic development opportunities within the Bryan Business Park and at Coulter Field.
- Pursue and assist with retail development opportunities with retail site selectors, developers, and property owners.
- Pursue active involvement in the Bryan-College Station homebuilders, apartments, and restaurants associations.
- Represent the City at various meetings including professional association meetings, and other meetings as necessary, and respond to inquiries regarding the department's area of responsibility.
- Serve as primary contact and advocate for the development and building communities. Provide developers/builders a point of contact or liaison.

Fiscal Year 2021 Accomplishments

- Assisted Bryan-Brazos County Economic Development Foundation ("BBCEDF") in attracting new businesses in the Texas Triangle Park.
- Assisted in preparing Chapter 380 agreements to aid development and redevelopment to include the Home Builder Incentive Program, the Parade of Homes reimbursement, Life/Safety Grant, and the Corridor Beautification Grant.
- Managed the City's four Tax Increment Reinvestment Zones.
- Participated in the Midtown redevelopment to include managing work at the Travis Bryan Midtown Park.
- Served as the liaison between the City of Bryan and the Bryan Business Council to facilitate redevelopment of commercial properties, i.e. South College and Union Hill.
- Served as the liaison between the City of Bryan and the Bryan-Brazos County Economic Development Foundation
- Served as primary contact to attract new businesses to the Bryan Business Park.
- Served on the BISD Long Range Planning Committee, Economic Development Foundation and attended school board public meetings.
- Managed the City's standard oil & gas lease agreements where the City owns minerals rights and acted as the liaison to oil companies on the City's behalf.
- Served as the liaison with the Brazos Valley Economic Development Corporation
- Facilitated the purchase of the Lake Walk Innovation Center and the expansion of Fuji on BCD owned land in the BioCorridor
- Reviewed and administered several COVID grants and participated in the Mayor's Operation Restart for COVID relief

Fiscal Year 2022 Goals and Objectives

- Continue to encourage economic development opportunities in partnership with Texas A&M University, Blinn Jr. College, Bryan Independent School District, Brazos County, Bryan Business Council, Bryan - Brazos County Economic Development Foundation, Brazos Valley Economic Development Corporation, and St. Joseph Hospital.
- Continue to provide support to the Bryan Business Council, and its subcommittees, and Bryan – Brazos County Economic Development Foundation, Inc. as the staff liaison.
- Continue to promote development/redevelopment of the BioCorridor, Traditions, ATLAS Town Center, Midtown, Downtown Bryan, and managing the work at Travis Bryan Midtown Park.
- Facilitate the strengthening of the Bryan-Traditions partnership.
- Identify a development partner for Downtown North.
- Continue to assist in the creation of new jobs and expansion of current business by improving the City's gateways.
- Continue to assist in increasing property values in the City.
- Continue to explore opportunities to assist Texas Avenue property owners to market their property for lease or sell.
- Continue to encourage economic development opportunities within the Bryan Business Park and Coulter Field.
- Continue to serve as the Associate Vice President in the Brazos Valley Builders Association FY 2021-2022.

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 722,692	\$ 725,700	\$ 725,700	\$ 740,500	\$ 744,300	\$ 18,600	2.6%
Supplies	5,984	4,550	4,550	4,550	4,900	350	7.7%
Maintenance & Services	24,083	27,109	27,109	27,600	28,500	1,391	5.1%
Miscellaneous/Admin Reimb	89,545	517,000	517,000	537,000	424,200	(92,800)	-17.9%
Total Expenses	\$ 842,304	\$ 1,274,359	\$ 1,274,359	\$ 1,309,650	\$ 1,201,900	\$ (72,459)	-5.7%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Development Services Director	1	1	1	1	1
Business Liaison & Special Projects Manager	1	1	1	1	1
Director of Strategic Projects	1	1	1	1	1
Economic Development Specialist	1	1	1	1	1
Economic Development Assistant	1	1	1	1	1
Total	5	5	5	5	5

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Meetings:					
Bryan Business Council	14	14	14	14	14
BBC Subcommittees	12	12	12	12	12
Planning and Zoning Commission	2	2	2	2	2
Bryan City Council/Bryan Commerce and Development Workshop and Regular Sessions Meetings	36	36	36	36	36
Brazos Valley Economic Development Corporation	12	12	12	12	12
City of Bryan & Brazos County Economic Development Foundation	12	12	12	12	12
Bryan College Station Home Builders Association Meetings	12	12	12	12	12
TIRZ Board Meetings	5	5	5	5	5
	3	3	3	3	3
Texas Association of Builders/Voting Board Member					
Texas Department of Transportation Aviation	4	4	4	4	4
Miscellaneous Subcommittees	12	12	12	12	12

Internal Audit

Mission Statement

The mission of the Internal Audit Office is to provide independent, objective assurance and consulting services designed to add value and improve the City of Bryan's operations. The Internal Audit Office helps the management team of the City of Bryan accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Strategic Initiatives

- Ensure effectiveness of controls and accuracy of financial records by performing independent, objective compliance audits
- Promote efficient City operations through implementation of a comprehensive program of fraud and waste prevention

Fiscal Year 2021 Accomplishments

- Performed compliance and performance audits per Audit Committee guidance
- Supported the contracted internal auditor
- Developed and approved the Internal Audit Plan
- Completed three audits per the Internal Audit Plan
- Reviewed, adopted, and/or recommended other policies, procedures, guidelines, etc.
- Considered and accepted financial reports, such as quarterly reports, the Financial Policy Statement Checklist, Comprehensive Annual Financial Report, external audits, etc.
- Reviewed online Code of Ethics and Conduct for Elected and Appointed Officials training
- Developed and approved an Internal Audit Charter
- Received an unmodified opinion on City of Bryan and Bryan Texas Utilities Audits

Fiscal Year 2022 Goals and Objectives

- Develop the Internal Audit Plan
- Comply with approved Internal Audit Charter
- Complete at least four audits per the Internal Audit Plan
- Receive Fraud Hotline reports, investigate and report results to Audit Committee
- Perform Special Assignments per City Council guidance
- Complete the Audit Committee approved Audit Plan for FY 2022
- Provide regular update reports
- Attend Audit Committee meetings

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Maintenance & Services	\$ 134	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous/Admin Reimb	125,009	120,000	120,000	150,000	150,000	30,000	25.0%
Total Expenses	\$ 125,143	\$ 120,000	\$ 120,000	\$ 150,000	\$ 150,000	\$ 30,000	25.0%

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
# of Audit Committee Meetings	4	4	4	4	4
# of Audit Reports and Memos	4	4	4	4	4

City Secretary

Mission Statement

The mission of the City Secretary department is to support, facilitate and strengthen the City of Bryan governmental process by assisting the City Council in fulfilling its duties and responsibilities, improving public access to municipal records and other information, enhancing public participation in municipal government processes, safeguarding and enriching the municipal election and records management processes, providing continuity for Bryan city government by recording its legislative actions, both contemporary and archival, serving as historian for the City of Bryan and serving as the local registrar for Bryan residents by proper recordation and filing of birth and death records.

Strategic Initiatives

- Provide efficient records management program.
- Provide excellent Vital Statistics services.
- Administer successful elections in accordance with State, Federal and local law.
- Provide timely, efficient responses to open records requests.
- Provide prompt processing of official documents.
- Provide prompt preparation of Council agendas and packets.
- Monitor and oversee Council's legislative priorities.
- Ensure efficient, timely posting and publication of legal notices.
- Provide required Texas Open Meetings Act training to new Councilmembers, board, committee and commission members.
- Oversee operations of Communications and Marketing, Neighborhood/Youth Services and Municipal Court Divisions.
- Assist City Council with accomplishment of strategic initiatives.

Fiscal Year 2021 Accomplishments

- Successfully conducted City of Bryan elections ordered by Council.
- Conducted candidate orientation for Council candidates.
- Oversaw recruitment/appointment process of Council's boards, committees and commissions. Conducted Texas Open Meeting Act training and City of Bryan Ethics and Conflict of Interest Training for newly appointed board, committee and commission members.
- In place of the Council's annual volunteer reception, volunteers were thanked by sending cards and a gift via mail.
- Received Five Star Exemplary Award from State of Texas for Excellence in Vital Statistics Reporting.
- Oversaw development and launch of special marketing campaigns.
- Communications and Marketing coordinated communications among local agencies during the COVID-19 pandemic and subsequent vaccination effort, including managing the Brazos County CEOC website and social media pages.
- Assisted with plans for Bryan's 150th anniversary celebration.
- Due to the COVID-19 pandemic, the release of the 2020 Census has been delayed, redistricting efforts will resume as soon as this information is available.
- Tracked bills related to municipalities for the 87th Session of the Texas State Legislature.
- Participated in partnership efforts with Destination Bryan.

Fiscal Year 2022 Goals and Objectives

- Conduct election(s) ordered by Council.
- Certify petitions filed with City Secretary.
- Receive Five Star Award from State of Texas for Excellence in Vital Statistics Reporting.
- Oversee development and launch of special marketing campaigns.
- Coordinate annual volunteer reception.
- Conduct Texas Open Meetings Act training and City of Bryan Ethics and Conflict of Interest Training for newly elected Council and boards, committees and commissions.
- Host city-wide neighborhood association forum.
- Expand marketing efforts to target economic development, tourism and public safety.
- Host Vital Statistics training with local registrars and partners.
- Assist with plans and execution of Bryan's 150th anniversary celebration.
- Complete redistricting process following the release of the 2020 Federal Census.
- Assist with implementation of new laws passed during the 87th Session of the Texas State Legislature.
- Continue partnership efforts with Destination Bryan.

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 602,614	\$ 587,450	\$ 587,450	\$ 575,000	\$ 601,600	\$ 14,150	2.4%
Supplies	19,816	23,250	23,250	18,000	23,400	150	0.6%
Maintenance & Services	13,139	27,758	27,758	15,600	35,200	7,442	26.8%
Miscellaneous/Admin Reimb	69,043	170,150	170,150	119,350	92,500	(77,650)	-45.6%
Total Expenses	\$ 704,612	\$ 808,608	\$ 808,608	\$ 727,950	\$ 752,700	\$ (55,908)	-6.9%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
City Secretary	1	1	1	1	1
Assistant City Secretary	1	1	1	1	1
City Secretary Division Assistant	1	1	1	1	1
Records Management Coordinator	1	1	1	1	1
Vital Statistics Technician	1	1	1	1	1
Citizen Information/Service Clerk	1	1	1	1	1
Total	6	6	6	6	6

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Successful elections	-	2	2	2	1
# of pages provided for open records requests	34,383	10,000	10,000	8,060	10,000
# of records converted to electronic format	1,176,528	800,000	800,000	762,320	800,000
# of departmental records audits performed	-	1	1	-	1
# of timely agendas and minutes prepared	45	120	120	45	120
# of Texas Open Meetings Act (TOMA) training	1	1	1	-	1
# of candidate orientations conducted	1	1	1	1	1
# of new councilmember orientations conducted	-	1	1	1	1
# of legislative bills tracked	-	8,000	8,000	8,000	1,600
# of volunteer hours logged	3,365	5,000	5,000	4,000	5,000
Total value of donations from volunteers	\$ 82,714	\$ 142,000	\$ 142,000	11,360	\$ 14,200
# of certified birth records processed	2,580	2,500	2,500	2,481	2,500
# of death records processed	886	500	500	894	500

City Council Services

Vision Statement

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

Mission Statement

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

Strategic Initiatives

- **Public Safety:** Bryan residents enjoy a safe and healthy community
- **Service:** Bryan is a business-friendly city that provides exceptional public and customer services
- **Infrastructure:** Bryan has adequate and well maintained infrastructure to support a developing community
- **Economic Development:** Bryan is an economically diverse and developing community
- **Quality of Life:** Bryan is an attractive community where residents and visitors enjoy diversity, history, parks, recreation, educational and cultural opportunities

Fiscal Year 2021 Accomplishments

- Continued BioCorridor growth and development
- Successful charter amendment election and implementation
- Continued development activities in north, south, east, west and central Bryan
- Decreased property tax rate
- Adopted a balanced budget
- Progress on new Midtown Area Plan
- Progress on new Travis Bryan Midtown Park
- Established Destination Bryan
- Participated in Operation Restart to support the re-opening of local businesses during the COVID-19 pandemic
- Supported the Brazos County COVID-19 Vaccination HUB
- Participated in the Brazos Valley COVID-19 Community Relief Fund supporting small businesses and non-profits

Fiscal Year 2022 Goals and Objectives

- Review and update Council's strategic plan
- Adopt balanced budget
- Host annual volunteer reception
- Continue development and redevelopment activities
- Continue development of new Travis Bryan Midtown Park and Indoor/Events Facility
- Continue progress on Midtown Area Plan
- Celebrate the City's 150th Anniversary

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 47	\$ 100	\$ 100	\$ 46	\$ 100	\$ -	0.0%
Supplies	11,069	32,300	32,300	32,300	33,000	700	2.2%
Maintenance & Services	169,134	189,011	189,011	163,550	194,300	5,289	2.8%
Miscellaneous/Admin Reimb	43,084	85,150	85,150	85,400	59,500	(25,650)	-30.1%
Total Expenses	\$ 223,334	\$ 306,561	\$ 306,561	\$ 281,296	\$ 286,900	\$ (19,661)	-6.4%

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
# of Strategic Initiatives	5	5	5	5	5
# of Strategic Planning Sessions	-	1	1	-	1
# of Bryan Commerce & Development Agendas & Minutes Prepared	13	24	24	15	24
Board/Committee/Commission Applications Rec'd.	95	150	150	80	150
Board/Committee/Commission Appointments	109	100	100	110	100
# of Proclamations Prepared	35	100	100	31	50

Communications & Marketing

Mission Statement

The mission of the Communications & Marketing department is to provide the citizens of Bryan and local media timely information, whether educational or emergency in nature, to address issues or concerns that affect citizens; and to market the positive aspects of the City of Bryan in the best way possible to recruit prospective businesses and new residents; and to retain those who already live and do business in our community.

Strategic Initiatives

- Provide prompt responses to the needs of citizens, visitors, and local media;
- Proactively promote positive information about the City of Bryan;
- Proactively address City issues that affect citizens and seek out opportunities to educate them on those issues;
- Provide residents, visitors, and media with multiple methods of accessing information about Bryan;
- Effectively integrate departmental components into the overall City of Bryan communication initiatives; and
- Provide consultation, best practices, and products in regards to effective communication and marketing.

Fiscal Year 2021 Accomplishments

- Published 23 issues of “The Good Life” twice-monthly e-newsletter with an average open rate of 38.33% (industry average is 29%) and an average click-through rate of 22.44% (industry average is 4%). Also, increased the number of subscribers by 8% to 1,639.
- Published 10 companion “The Good Life” monthly video news segment with both features and news stories about the community, which was released to the community through social media and on Channel 16.
- Generated an estimated 2.03 million impressions, 118,000 engagements and 15,300 website visits on social media postings. The impressions and engagements were a 31% increase and 82.1% increase from the previous year.
- Increased the number of followers on the City’s main social media accounts by more than 1,000 across Facebook, Twitter and Instagram.
- Produced the City’s Year in Review annual report in video and website formats; this report was well-received by the community and staff, and received accolades from peer communities across Texas.
- Completed more than 250 graphic design projects for departments all throughout the City, including social media graphics, flyers, business cards and other specialty projects.
- Coordinated communications among local agencies during the COVID-19 pandemic and subsequent vaccination effort, including managing the Brazos Community Emergency Operations Center (“CEOC”) website and social media.
- Managed all aspects of 13 different websites, including the City’s main website, BTU website, BCS Library System website and CEOC website.
- Took more than 8,000 photos of City events, locations and services.
- Designed and created several multi-page publications, including two issues of the Parks & Recreation Activity guide, and annual reports for BTU, the Bryan Fire Department and Bryan Police Department.
- Created more than 95 professional-quality videos, including 4 hours of training content for Human Resources. This allowed them to accommodate no in-person trainings.
- Created a solution to implement Zoom into City Council chambers’ video system, allowing staff and Councilmembers to attend meetings remotely and broadcast them on Channel 16.
- Improved reliability and reduced the live broadcast delay to 3 seconds by integrating a 16x16 video router.
- Responded to more than 300 media inquiries, resulting in more than 600 stories published about the City of Bryan by local, regional and national media outlets.
- Led and launched the City of Bryan’s year-long 150th Anniversary celebration, with an interactive, media-rich website. Researched and created videos, stories and social media content surrounding the 150th Anniversary and coordinated the submission of photos and historical artifacts.

Fiscal Year 2022 Goals and Objectives

- Update the City’s social media policy to better reflect the current state of social media best practices and create a set of standards and guidelines to ensure all City social media accounts are managed appropriately.
- Increase the amount and timeliness of content on Channel 16 to better reflect the City’s communications priorities.
- Assess the City’s current advertising strategy and adapt it to meet the needs of post-COVID-19 recovery to promote tourism in Bryan.
- Analyze the needs of the City of Bryan’s various departments and residents, and create a multi-year communications and marketing plan to meet those needs.
- Completely redesign the BCS Library System’s website.
- Create visual and written style guides to assist staff and liaisons in ensuring public communications are consistent.

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 438,881	\$ 408,000	\$ 408,000	\$ 408,000	\$ 424,300	\$ 16,300	4.0%
Supplies	6,703	30,900	30,900	29,500	34,800	3,900	12.6%
Maintenance & Services	5,480	11,806	11,806	8,250	13,900	2,094	17.7%
Miscellaneous/Admin Reimb	108,300	130,350	130,350	115,300	140,500	10,150	7.8%
Total Expenses	\$ 559,366	\$ 581,056	\$ 581,056	\$ 561,050	\$ 613,500	\$ 32,444	5.6%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Communications & Marketing Manager	1	1	1	1	1
Graphic & Media Project Coordinator	1	1	1	1	1
Video Communications Specialist	1	1	1	1	1
Web Communications Specialist	1	1	1	1	1
Total	4	4	4	4	4

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Number of media contacts	262	400	400	275	275
Number of email newsletter subscribers	2,051	1,600	1,600	2,200	2,500
Average newsletter open rate	41%	40%	40%	38%	40%
Pageviews on www.bryantx.gov	1,528,737	750,000	750,000	1,000,000	1,000,000
Number of graphic design projects created	375	425	425	250	375
Number of social media followers on main city accounts	26,044	26,500	26,500	26,500	27,000
Impressions on main city social media accounts	2,249,350	2,000,000	2,000,000	1,400,000	1,500,000
Number of videos created	88	90	90	95	90

Neighborhood & Youth Services

Mission Statement

The mission of Neighborhood Services is to improve the quality of life in the City of Bryan by promoting and facilitating citizen communication, participation, and involvement in local governance through the organization and registration of neighborhood and/or homeowner associations with the City of Bryan's Neighborhood Association Partnership Program ("NAPP"). The mission of Youth Services is to contribute to the healthy and pro-social development of youth at-risk in the City of Bryan through programs which will provide positive experiences and outcomes in a safe environment.

Strategic Initiatives

- Establish partnerships with youth serving organizations in the City of Bryan, to support youth at-risk programs and provide technical assistance to other youth serving agencies
- Recognize youth for positive achievements
- Utilize youth in leadership roles through the City of Bryan's Youth Advisory Committee
- Work with youth serving organizations to increase their participation in the Youth Neighborhood Association Partnership Program ("YNAPP") and encourage youth service involvement in neighborhood organizations
- Focus on the support of early care and education initiatives for children and youth in Bryan
- Support initiatives that help Bryan families achieve financial stability and improve their quality of life
- Support the organization and registration of neighborhood associations with the City of Bryan
- Support registered neighborhood associations applying for and receiving matching grants for neighborhood improvement projects

Fiscal Year 2021 Accomplishments

- Continued activities of the Youth Advisory Commission ("YAC")
- Utilized grants from the Texas Youth Action Network administered through Texas A&M Public Policy Research Institute for a project benefitting youth at-risk
- Published online publication for youth at-risk aging out of foster system
- Administered the neighborhood association matching grant program
- Continued to foster communication at the neighborhood level
- Provided support to various youth programs and activities
- Continued winter clothing program for at-risk children
- Oversaw construction aspect of infill redevelopment program

Fiscal Year 2022 Goals & Objectives

- Continue to register more neighborhood/homeowner associations
- Continue to oversee construction aspect of infill redevelopment program
- Grow the activities of Youth Advisory Commission
- Host at least one community-wide forum for registered neighborhood/homeowners association
- Continue working with child mentoring programs
- Continue to work with neighborhoods to improve quality of life at the neighborhood level
- Continue to build communication networks to more effectively communicate with neighborhoods and youth at-risk
- Utilize grant monies for projects benefitting youth at-risk

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 102,495	\$ 106,500	\$ 106,500	\$ 101,500	\$ 109,100	\$ 2,600	2.4%
Supplies	80	750	750	-	750	-	0.0%
Maintenance & Services	338	5,826	5,826	550	6,000	174	3.0%
Miscellaneous/Admin Reimb	8,580	45,400	45,400	4,500	45,300	(100)	-0.2%
Total Expenses	\$ 111,493	\$ 158,476	\$ 158,476	\$ 106,550	\$ 161,150	\$ 2,674	1.7%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Neighborhood/Youth Outreach Coordinator	1	1	1	1	1
Total	1	1	1	1	1

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
# of neighborhood associations registered	42	42	42	42	42
# of neighborhood associations utilizing matching grant funds	2	-	-	-	1
# of City Wide Neighborhood Forums held	1	1	1	-	1
Development of the Youth Advisory Commission	12	12	12	12	12
# of youth at risk events supported	6	12	12	6	12

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 2021 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 2022 Goals and Objectives

- Deliver high quality, cost effective legal services that are responsive to the City's adopted policies, goals and objectives
- Provide responsive and preventative legal services to assist the City in minimizing its financial exposure to claims and lawsuits by involving attorneys early in project development, increasing accessibility of attorneys to departments and divisions and informing department directors and division managers on how to use attorneys effectively to accomplish goals and objectives
- Provide legal advice and guidance to the City, its elected and appointed officers and employees in a timely and efficient manner
- Majority of Council inquiries are responded to within the same business day
- Legal advice and services are provided on or before the agreed upon delivery date
- Disputes regarding interpretations of contracts drafted by Legal Services do not arise
- When challenged, City contracts will be declared valid and enforceable
- Protect the City's assets by minimizing its exposure to liability, fairly and economically resolving disputes and effectively supervising outside legal counsel to minimize legal fees and costs
- Ordinances and agenda items are reviewed and forwarded within required deadline
- Have an attorney in attendance at all City boards and commission meetings

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 744,852	\$ 822,400	\$ 822,400	\$ 768,100	\$ 904,900	\$ 82,500	10.0%
Supplies	7,983	7,350	7,350	6,900	13,300	5,950	81.0%
Maintenance & Services	14,155	23,908	23,908	15,950	29,100	5,192	21.7%
Miscellaneous/Admin Reimb	6,469	20,200	20,200	8,050	20,200	-	0.0%
Total Expenses	\$ 773,460	\$ 873,858	\$ 873,858	\$ 799,000	\$ 967,500	\$ 93,642	10.7%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
City Attorney	1	1	1	1	1
Assistant City Attorney	3	3	3	3	3
First Assistant City Attorney	1	1	1	1	1
Legal Assistant	1	1	1	1	2
Total	6	6	6	6	7

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
% of customers rated services as good	90%	90%	90%	90%	90%
Avg. response time to Council requests (days)	0.50	0.50	0.50	0.50	0.50
% of tasks meeting agreed deadlines	85%	85%	85%	85%	85%

CITY OF BRYAN, TEXAS
Payments to Other Agencies
Fiscal Year 2022

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	\$Chng/FY 21	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 21
<u>Payments Agency Contributions</u>							
Brazos Central Appraisal District	\$ 360,934	\$ 313,154	\$ 313,154	\$ 336,240	\$ 379,774	\$ 66,620	21.3%
Brazos County (Prisoner Support)	74,950	150,000	150,000	150,000	157,500	7,500	5.0%
Brazos County 911 District	1,963,935	1,979,500	1,979,500	1,979,500	2,031,782	52,282	2.6%
Brazos County Health Department	434,572	478,029	478,029	478,029	478,029	-	0.0%
Brazos Senior Citizens	15,000	15,000	15,000	15,000	15,000	-	0.0%
Bryan Business Council	50,000	100,000	100,000	50,000	150,000	50,000	50.0%
Brazos Valley Community Network (BVC Net)	6,500	6,500	6,500	6,500	6,500	-	0.0%
Brazos Valley Economic Development Corporation	350,000	350,000	350,000	350,000	350,000	-	0.0%
Brazos Valley Wide Area Communications	96,459	96,459	96,459	96,459	96,459	-	0.0%
Downtown Bryan Association	55,568	-	-	-	-	-	0.0%
Easterwood Airport	70,456	70,456	70,456	99,030	102,000	31,544	44.8%
Destination Marketing	-	55,568	55,568	-	-	(55,568)	-100.0%
Destination Bryan	7,445	-	-	55,568	225,415	225,415	0.0%
Total Partner Agency Contributions	3,485,819	3,614,666	3,614,666	3,616,326	3,992,459	377,793	10.5%
<u>Other Non Departmental</u>							
Contractual Obligations	662,763	1,063,078	1,063,078	710,376	2,155,706	1,092,628	102.8%
Other Misc. Obligations	35,000	50,000	1,662,000	1,519,457	45,000	(5,000)	-10.0%
Utility Admin. Reimbursement	-	21,215	21,215	21,215	22,826	1,611	7.6%
Transfer to Debt Service	-	-	-	-	96,725	96,725	0.0%
Transfer to Other Funds	1,047,944	700,718	700,718	1,659,626	5,287,284	4,586,566	654.6%
Total Other Non Departmental	1,745,707	1,835,011	3,447,011	3,910,674	7,607,541	5,772,530	314.6%
Sub-Total Expenses	5,231,526	5,449,677	7,061,677	7,527,000	11,600,000	6,150,323	112.9%
<u>Non Operating</u>							
CIP - Reimbursement Resolution	(592,259)	-	-	50,000	-	-	0.0%
Total Non Operating	(592,259)	-	-	50,000	-	-	0.0%
Total	\$ 4,639,267	\$ 5,449,677	\$ 7,061,677	\$ 7,577,000	\$ 11,600,000	\$ 6,150,323	112.9%

DEBT SERVICE FUND OVERVIEW

FUND DESCRIPTION

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

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

FUND NARRATIVE

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

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

Tax supported debt of the City is rated as to quality by Moody’s and Standard and Poor’s. The ratings are measures of the ability of the City to pay the principal and interest on debt. For General Obligation and Certificates of Obligation, Moody’s has rated the City’s debt Aa2 and Standard and Poor’s has rated the City’s debt AA.

DEBT ISSUANCES

In October 2020 the City issued 20 year Taxable General Obligation Pension Bonds of \$54,675,000 to fund the unfunded portion of the City’s pension liability. The principal portion allocated to the debt service fund for governmental activities totaled \$35,992,600.

The City plans to issue additional debt in FY 2022. A Certificates of Obligation issuance is expected to total \$17,594,000 which includes \$16,594,000 in 25 year debt for streets, drainage and parks improvements and \$1,000,000 in 10 year debt for a Fire Truck replacement.

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

FISCAL YEAR 2022

The adopted tax rate for FY 2022 is \$0.62900/\$100 assessed valuation. This total tax rate is well below the City Charter limit of \$1.50/\$100 assessed valuation. Of this total tax rate, \$0.210020 is devoted to debt service. The debt rate will generate an estimated \$12,454,223 in property tax revenue in the Debt Service Fund. This will be sufficient to fund 85.0% of the total debt service payments for FY 2022. The remaining 15.0% will be funded through other revenues including transfers in from other funds of \$1,838,832 for self-supporting debt, reimbursements of \$369,742 for debt service requirements related to BSWMA, delinquent property tax revenues estimated at \$90,000, and interest income of \$12,863.

Total budgeted expenditures for the Debt Service Fund for FY 2022 are \$14,243,631. This amount includes principal and interest payments of \$14,223,631 for outstanding debt issuance and \$10,000 for other debt expenses.

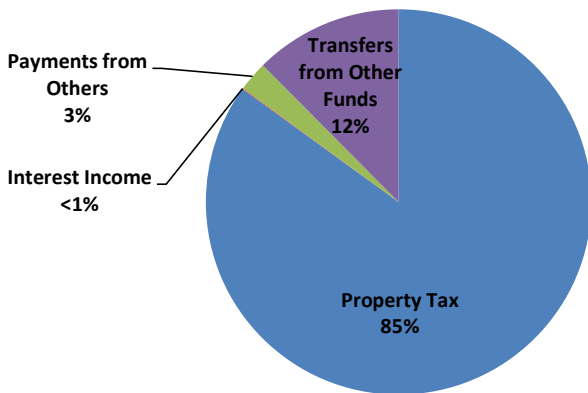
The year end fund balance for the Debt Service Fund is projected to be \$1,680,976. This estimate is above the targeted one-month reserve of \$1,186,969.

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Revenues							
Property Tax	\$ 8,349,752	\$ 9,977,000	\$ 9,977,000	\$ 9,977,000	\$ 12,454,223	\$ 2,477,223	24.8%
Delinquent Collections	49,725	90,000	90,000	90,000	90,000	-	0.0%
Interest Income	63,582	109,090	109,090	38,000	12,863	(96,227)	-88.2%
BVSWMA	393,824	368,096	368,096	368,096	369,742	1,646	0.4%
Miscellaneous	-	-	-	10,500	-	-	0.0%
Subtotal Revenues	8,856,883	10,544,186	10,544,186	10,483,596	12,926,828	2,382,642	22.6%
Transfers In-Capital Reserve Fund	-	575,000	575,000	575,000	-	(575,000)	-100.0%
Transfers In	2,160,569	1,697,148	1,697,148	1,809,302	1,838,832	141,684	8.3%
Total Revenues and Transfers in	11,017,452	12,816,335	12,816,335	12,867,898	14,765,660	1,949,325	15.2%
Expenditures							
Debt Service	10,622,888	13,311,540	14,171,540	13,883,233	14,233,631	922,091	6.9%
Debt Expense	94,098	10,000	10,000	-	10,000	-	0.0%
Total Expenditures	10,716,986	13,321,540	14,181,540	13,883,233	14,243,631	922,091	6.9%
Net Increase/(Decrease)	\$ 300,466	\$ (505,205)	\$ (505,205)	\$ (1,015,335)	\$ 522,029		
Beginning Fund Balance	1,873,816	2,165,628	2,174,282	2,174,282	1,158,947		
Ending Fund Balance	\$ 2,174,282	\$ 1,660,423	\$ 1,669,077	\$ 1,158,947	\$ 1,680,976		
# of Days of Reserve	73	45	42	30	42		
Fund Balance Reserve Requirement:							
(30 days operating expenses)	\$ 893,082	\$ 1,110,128	\$ 1,181,795	\$ 1,156,936	\$ 1,186,969		
# of Days required	30	30	30	30	30		

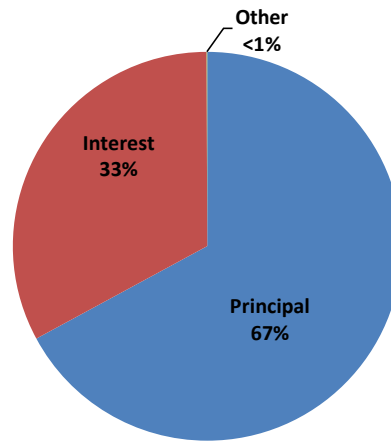
Debt Service Fund - Sources

\$14,765,660



Debt Service Fund - Uses

\$14,243,631



CITY OF BRYAN, TEXAS
Debt Service Requirements
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Principal							
2010 Certificates of Obligation	\$ 635,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
2010 General Obligation Refunding Bonds	1,100,000	1,145,000	1,145,000	1,145,000	-	(1,145,000)	-100.0%
2013 General Obligation Refunding Bonds	1,873,749	1,923,973	1,923,973	1,923,973	1,947,154	23,181	1.2%
2014 Certificates of Obligation	370,000	375,000	375,000	375,000	295,000	(80,000)	-21.3%
2014 General Obligation Refunding Bonds	421,242	432,525	432,525	432,525	440,047	7,522	1.7%
2015 General Obligation Refunding Bonds	1,305,000	920,000	920,000	920,000	930,000	10,000	1.1%
2016 Certificates of Obligation	435,000	450,000	450,000	450,000	455,000	5,000	1.1%
2016 General Obligation Refunding Bonds	760,000	770,000	770,000	770,000	765,000	(5,000)	-0.6%
2018 Certificates of Obligation	485,000	500,000	500,000	500,000	520,000	20,000	4.0%
2018 General Obligation Refunding Bonds	550,000	570,000	570,000	570,000	600,000	30,000	5.3%
2019 General Obligation Refunding Bonds	420,000	425,000	425,000	425,000	435,000	10,000	2.4%
2020 Certificates of Obligation	-	-	-	-	1,565,000	1,565,000	0.0%
2020 General Obligation Refunding Bonds	-	678,442	678,442	678,442	697,681	19,239	2.8%
2020 General Obligation Pension Bonds	-	-	-	-	909,090	909,090	0.0%
Total Principal	\$ 8,354,991	\$ 8,189,940	\$ 8,189,940	\$ 8,189,940	\$ 9,558,972	\$ 1,369,032	16.7%
Interest							
2010 Certificates of Obligation	\$ 340,781	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
2010 General Obligation Refunding Bonds	89,800	45,800	45,800	45,800	-	(45,800)	-100.0%
2013 General Obligation Refunding Bonds	343,234	287,022	287,022	287,022	229,302	(57,720)	-20.1%
2014 Certificates of Obligation	174,971	167,571	167,571	167,571	156,321	(11,250)	-6.7%
2014 General Obligation Refunding Bonds	135,604	127,179	127,179	127,179	118,529	(8,650)	-6.8%
2015 General Obligation Refunding Bonds	198,600	146,400	146,400	146,400	128,000	(18,400)	-12.6%
2016 Certificates of Obligation	231,031	222,331	222,331	222,331	213,331	(9,000)	-4.0%
2016 General Obligation Refunding Bonds	127,450	116,050	116,050	116,050	104,500	(11,550)	-10.0%
2018 Certificates of Obligation	419,088	399,688	399,688	399,688	379,688	(20,000)	-5.0%
2018 General Obligation Refunding Bonds	196,800	180,300	180,300	180,300	151,800	(28,500)	-15.8%
2019 General Obligation Refunding Bonds	116,082	114,150	114,150	114,150	105,650	(8,500)	-7.4%
2020 Certificates of Obligation	-	3,072,709	3,072,709	3,072,709	2,091,069	(981,640)	-31.9%
2020 General Obligation Refunding Bonds	51,847	242,400	242,400	242,400	222,750	(19,650)	-8.1%
2020 General Obligation Pension Bonds	-	-	860,000	571,692	773,719	773,719	0.0%
Total Interest	\$ 2,425,288	\$ 5,121,600	\$ 5,981,600	\$ 5,693,292	\$ 4,674,659	\$ (1,220,660)	-8.7%
Paying Agent Fee & Bond Sale Discount	94,098	10,000	10,000	-	10,000	-	0.0%
Debt Service Fund Total Expenditures	\$ 10,874,377	\$ 13,321,540	\$ 14,181,540	\$ 13,883,232	\$ 14,243,631	\$ 922,091	6.9%



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ENTERPRISE FUNDS OVERVIEW

FUND DESCRIPTION

The City's Enterprise Funds include the following:

- Water
- Wastewater
- Solid Waste
- City Electric (BTU City)
- Rural Electric (BTU Rural)
- Coulter Field Airport
- Bryan Commerce and Development (BCD)

These funds are financed and operated in a manner similar to private business enterprises. The costs of providing products and services to the public are recovered primarily through user charges.

While Enterprise Fund types are accounted for on the economic resources measurement focus and the accrual basis for most financial reporting, this document presents them similarly to other funds using the near term economic resources methods. Ending operating funds, and for BTU, unrestricted cash, represents the resources available to the funds to meet near term liabilities and demands. Revenues are recognized in the period in which they are earned and become 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.

WATER FUND

Total revenues for FY 2022 are anticipated to be \$14,483,300, which is an increase of \$969,864, or 7.2%, from the FY 2021 adopted budget. Anticipated operating revenues for FY 2022 are \$13,419,000, which is an increase of \$350,000, or 2.7%, from the FY 2021 adopted budget due to higher anticipated water sales of \$350,000. Total operating revenue includes water sales of \$12,750,000, other miscellaneous water sales of \$409,000, and water penalties of \$130,000.

Projected non-operating revenues for FY 2022 are \$1,064,300, which is an increase of \$619,864, or 139.5%, from the FY 2021 adopted budget. This increase is primarily due to water effluent sales of \$600,000. Other variances include water tap fees of \$90,000 and interest income of \$84,945. Non-operating revenues include miscellaneous non-operating income of \$675,100 which includes the effluent sales, water tap fees of \$275,000, interest income of \$75,055, transfers in of \$39,145 and inventory markup of \$22,000.

Total expenditures for FY 2022 are anticipated to be \$16,779,182, which is an increase of \$1,023,698, or 6.5%, from FY 2021 adopted budget. Operating expenditures for FY 2022 are projected to be \$7,684,535, which is a decrease of \$192,939, or 2.4%, from the FY 2021 adopted budget. Operating expenses consist of water production of \$3,071,900, water distribution of \$2,793,200, water administration of \$685,162, total transfers of \$637,854, and general administrative reimbursements of \$496,419.

Anticipated non-operating expenses for FY 2022 are \$9,094,647, which is an increase of \$1,216,137, or 15.4%, from the FY 2021 adopted budget. The variance is primarily due to higher debt service costs of \$1,229,137 for the water fund allocation of the Pension Obligation Bond debt issuance. Non-operating expenses consist of debt service of \$4,768,697, annual capital of \$3,620,000, right-of-way payments of \$670,950, and other debt expenses for that total \$35,000.

The FY 2022 reserve requirement (60 days of operating expenses) is \$1,263,211. The ending operating funds are projected to be \$5,574,817, or 265 days, which is over the reserve requirement.

WASTEWATER FUND

Total revenues for FY 2022 are anticipated to be \$13,781,315, which is an increase of \$101,259, or .71%, from the FY 2021 adopted budget. Anticipated operating revenues for FY 2022 are \$13,295,400, which is an increase of \$250,000, or 1.9%, from the FY 2021 adopted budget due to an increase in sewer tap fees of \$30,000, a decrease in transfers from other funds of \$53,791, and a decrease in interest income of \$125,000. Total operating revenue includes sewer system

revenue of \$12,550,000, pre-treatment fees of \$561,000, sewer penalties of \$117,000, hauler and sewer inspection fees of \$62,600 and miscellaneous revenue of \$4,800.

Projected non-operating revenues for FY 2022 are \$485,915, which is a decrease of \$148,791, or 23.4%, from the FY 2021 adopted budget. This decrease is primarily due to a decrease in transfers from other funds of \$53,791 a decrease in interest income of \$125,000 and an increase in sewer tap fees of \$30,000. Non-operating revenues include transfers of \$211,915, sewer tap fees of \$170,000, interest income of \$75,000, and miscellaneous income of \$29,000.

Total expenditures for FY 2022 are anticipated to be \$17,826,980 which is an increase of \$2,346,841, or 15.2%, from FY 2021 adopted budget. Operating expenditures for FY 2022 are projected to be \$7,980,021, which is an increase of \$173,252, or 2.2%, from the FY 2021 adopted budget. Operating expenses consist of wastewater treatment of \$2,883,175, wastewater collection of \$2,484,900, environmental services of \$691,259, wastewater administration of \$643,010, transfers of \$604,826, administrative reimbursements of \$568,241, and wastewater pre-treatment of \$104,610.

Anticipated non-operating expenses for FY 2022 are \$9,846,959, which is an increase of \$2,173,589, or 28.3%, from the FY 2021 adopted budget. The variance is primarily due to higher annual capital expenditures of \$2,074,000. Non-operating expenses consist of debt service of \$3,805,944, annual capital of \$5,374,000, right of way payments of \$662,015, and paying agent fees of \$5,000.

The operating reserve requirement (60 days of operating expenses) is \$1,311,784. The ending operating funds are projected to be \$4,689,850, or 215 days.

SOLID WASTE FUND

Total revenues are anticipated to be \$8,642,334. This is a decrease of 0.2% from the FY 2021 adopted budget.

Total revenues for FY 2022 are anticipated to be \$8,642,334, which is a decrease of \$13,915 or 0.2%, from the FY 2021 adopted budget. Anticipated operating revenues for FY 2022 are \$8,463,970, which is an increase of \$11,387, or 0.1%, from the FY 2021 adopted budget. Total operating revenue includes residential refuse of \$4,570,820, commercial refuse of \$3,741,150, penalties of \$75,000, license and permit fees of \$70,000 and miscellaneous revenues of \$7,000.

Projected non-operating revenues for FY 2022 are \$178,364, which is a decrease of \$25,302, or 12.4%. This decrease is primarily due to reduced interest income of \$25,000. Non-operating revenues include transfers of \$103,364, and interest income of \$75,000.

Total expenditures for FY 2022 are anticipated to be \$9,143,600, which is an increase of \$623,280, or 7.3%, from the FY 2021 adopted budget. Operating expenditures for FY 2022 are projected to be \$5,804,629, which is an increase of \$182,440, or 3.2%, from the FY 2021 adopted budget. This increase is due to higher call center expenses of \$34,700 as a result of implementing improved processes and higher recycling expenses of \$107,701 resulting from used oil and tire recycling facilities. Operating expenses consist of administration of \$4,992,279, call center of \$404,400, and recycling of \$407,950.

Anticipated non-operating expenditures for FY 2022 are \$3,338,971, which is an increase of \$440,840, or 15.2% from FY 2022 adopted budget. The variance is primarily due to increased annual capital of \$278,222, increased administrative reimbursements of \$97,366, increased debt service for Pension Obligation Bonds of \$83,382, and decreased transfers of \$13,707. Non-operating expenses consist of annual capital of \$1,562,098, administrative reimbursements of \$630,683, transfers to BTU of \$609,111, right of way fees of \$423,198, debt service of \$83,382, transfer to wastewater of \$17,451, and transfer to water of \$13,048.

The operating reserve requirement (60 days of operating expenses) is \$954,186. The ending operating funds are projected to be \$7,482,546, or 471 days.

BRYAN TEXAS UTILITIES (“BTU”)

Bryan Texas Utilities (“BTU”) operates a “City” and “Rural” electric system. Each system, while operated by a common staff, is maintained separately for internal and external accounting and reporting purposes.

BTU-CITY

The City Electric Division encompasses the following services provided to customers within the city limits of Bryan: Production, Transmission, Distribution, Administration, Customer Service, Energy Accounts, and QSE (Qualified Scheduling Entity) Services.

Overall revenues for BTU-City are projected to be \$196,138,600 in FY 2022, which is an increase of \$6,724,300, or 3.6%, from the FY 2021 adopted budget. Total revenue is derived from operations and investment earnings. Anticipated revenue increases for FY 2022 are primarily due to the following; higher expected retail sales of \$1,527,800 from growth in the residential market, higher fuel costs that will result in increased expected Fuel Pass Through costs of \$3,166,900, and a wholesale rate increase in February 2022 which will result in additional revenues of \$1,602,200

Total operating expenses for BTU-City for FY 2022 are projected to be \$123,146,400. BTU-City non-operating expenditures are projected to decrease by \$2,571,500, or 3.7%, to \$67,345,100 for the FY 2022 budget.

Annual Capital is projected to decrease by \$3,628,900 due to cash funded capital improvement projects. This is offset by increases to right of way payments of \$482,900 and debt service of \$574,500.

The ending FY 2022 unrestricted cash balance is estimated at \$92,123,535, or 250 days which is over the target of 175 days.

BTU-RURAL

The Rural Electric Division is comprised of the Distribution and Administrative services directly attributable to the rural service area. The Rural Electric Division is comprised of those areas outside the city limits of the City of Bryan which includes portions of: Brazos County, Burleson County, Robertson County, and portions of the City of College Station.

Overall revenues for FY 2022 are projected to be \$50,387,100. This is \$2,861,300, or 6.0%, above the FY 2021 adopted budget of \$47,525,800. Revenue is derived from operations and investment earnings. The increase in revenue is due to increased growth assumptions for base and fuel revenues.

Total operating expenditures for FY 2022 are projected to be \$35,211,500. This is a \$2,355,900, or a 7.2% increase from the FY 2021 adopted budget of \$32,855,600 due to increases to distribution O&M and purchased fuel assumptions. BTU-Rural non-operating expenditures of \$14,692,099 are budgeted for annual capital and debt service. Debt service payments for BTU-Rural are \$3,913,700.

Annual capital expenditures for FY 2022 are budgeted to decrease by 2.5% from the FY 2021 budget to \$10,778,400. This decrease is due to increased bond funded CIP.

The ending FY 2022 unrestricted cash balance is estimated to be \$9,541,274, or 99 days which is over the target of 90 days.

AIRPORT FUND

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

FY 2022 operating revenues are projected to be \$538,600. The primary sources of revenues are hangar rentals and fuel sales. Non-operating revenues total \$495,150 and include grants, interest income, miscellaneous revenues from resale items, and a transfer of \$442,950 from the General Fund.

Operating expenditures for FY 2022 are budgeted at \$514,340, an increase of \$28,590, or 5.9%, compared to the FY 2021 adopted budget. Operating expenses are comprised of fuel costs, maintenance and other services and charges.

Non-operating expenditures are projected to be \$512,750. This is an increase of \$215,846, or 72.7%, from the FY 2021 adopted budget. The increase in annual capital of \$199,200 is primarily attributed to an agreement the City has with TXDOT for funding miscellaneous projects where as the City contributes 10% and TXDOT contributes 90% of project costs. There is also an increase in administrative reimbursements of \$12,642 and an increase in debt service of \$4,004 for Pension Obligation Bonds.

The year ending FY 2022 operating funds balance is estimated at \$84,560, which meets the reserve requirement of 60 days.

BRYAN COMMERCE AND DEVELOPMENT (“BCD”)

Bryan Commerce and Development, Inc. (“BCD”) was created in 2000 to aid the economic activity of the City. Major economic development activities of BCD have included a partnership in the formation of Traditions, the sale of the LaSalle Hotel in Downtown Bryan and the redevelopment of the historic Ice House. Current economic development activities include the development of Downtown North and the continued participation in the area in and around Traditions, including the new Atlas master-planned community and the Lake Walk Innovation Center.

FY 2022 overall projected revenues are \$1,710,553, which represents interest income, lot sales and other miscellaneous income.

FY 2022 BCD expenditures include contractual obligations of \$350,000, land purchases of \$300,000, other services and charges of \$212,000 and admin reimbursements for services provided to BCD of \$55,377. Total expenditures are expected to be \$917,377.

Ending operating funds in BCD for FY 2022 are estimated at \$793,186.

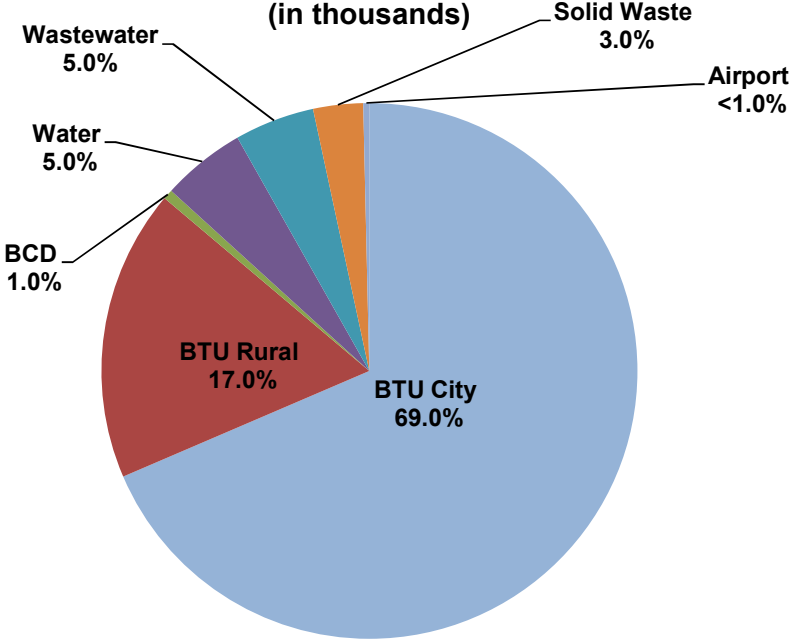


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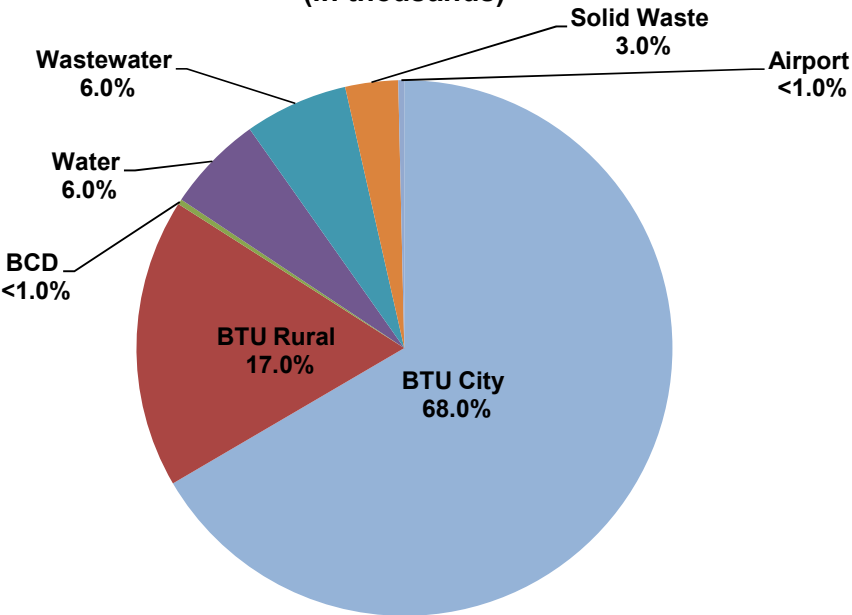
CITY OF BRYAN, TEXAS
Enterprise Funds Summary
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Revenues							
Water	\$ 15,391,276	\$ 13,513,436	\$ 13,513,436	\$ 13,912,900	\$ 14,483,300	\$ 969,864	7.2%
Wastewater	14,100,849	13,680,056	13,680,056	13,761,815	13,781,315	101,259	0.7%
Solid Waste	8,793,423	8,656,249	8,656,249	8,462,666	8,642,334	(13,915)	-0.2%
City Electric (BTU City)	187,537,426	189,414,300	189,414,300	360,541,600	196,138,600	6,724,300	3.6%
Rural Electric (BTU Rural)	46,298,537	47,525,800	47,525,800	50,248,500	50,387,100	2,861,300	6.0%
Coulter Field Airport	710,250	826,712	826,712	844,063	1,033,750	207,038	25.0%
Bryan Commerce & Dev.	1,880,893	19,400	19,400	3,873,602	1,710,553	1,691,153	8717.3%
Total Revenues	\$ 274,712,654	\$ 273,635,953	\$ 273,635,953	\$ 451,645,146	\$ 286,176,952	\$ 12,540,999	4.6%
Expenditures							
Water	\$ 12,513,182	\$ 15,755,484	\$ 15,755,484	\$ 15,129,300	\$ 16,779,182	\$ 1,023,698	6.5%
Wastewater	14,672,806	15,480,139	15,480,139	14,686,700	17,826,980	2,346,841	15.2%
Solid Waste	8,339,610	8,520,320	9,020,320	8,093,700	9,143,600	623,280	7.3%
City Electric (BTU City)	199,481,782	188,174,900	388,174,900	351,280,700	190,491,500	2,316,600	1.2%
Rural Electric (BTU Rural)	41,752,510	47,738,300	49,738,300	51,680,573	49,903,600	2,165,300	4.5%
Coulter Field Airport	703,864	782,654	782,654	868,880	1,027,090	244,436	31.2%
Bryan Commerce & Dev.	634,846	1,380,187	8,505,187	8,763,677	917,377	(462,810)	-33.5%
Total Expenditures	\$ 278,098,599	\$ 277,831,984	\$ 487,456,984	\$ 450,503,529	\$ 286,089,329	\$ 8,257,345	3.0%

**Enterprise Funds
Fiscal Year 2022
Revenues
\$286,176,952
(in thousands)**



**Enterprise Funds
Fiscal Year 2022
Expenses
\$286,089,329
(in thousands)**



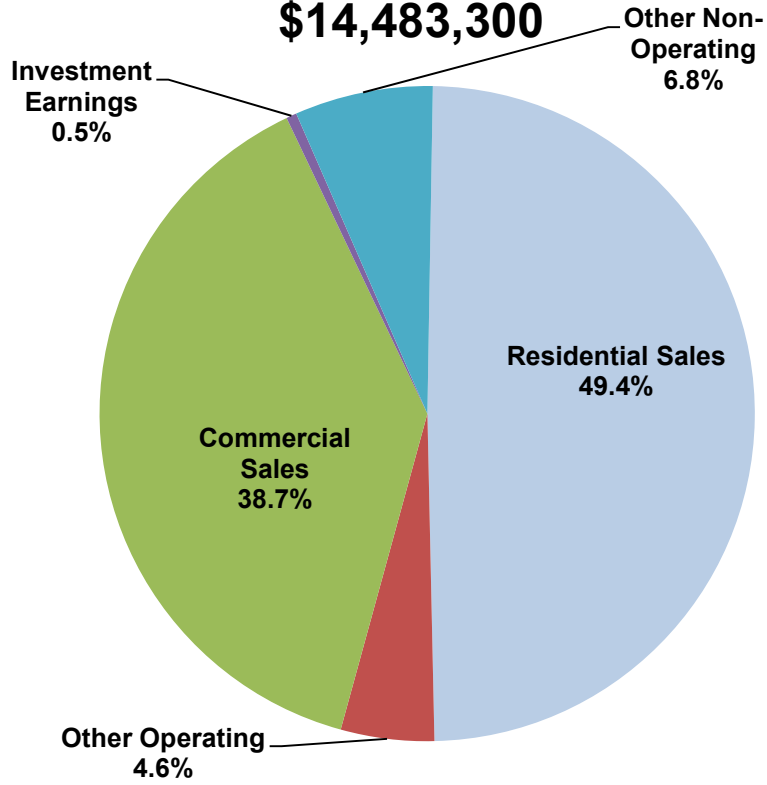
CITY OF BRYAN, TEXAS
Water Fund Summary
Fiscal Year 2022

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	\$Chng/FY 21	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 21
Revenues							
Operating Revenues:							
Water Sales	\$ 13,838,125	\$ 12,400,000	\$ 12,400,000	\$ 12,550,000	\$ 12,750,000	\$ 350,000	2.8%
Water Penalties	106,946	130,000	130,000	130,000	130,000	-	0.0%
Miscellaneous	504,589	539,000	539,000	537,500	539,000	-	0.0%
<i>Total Operating Revenues</i>	<u>14,449,661</u>	<u>13,069,000</u>	<u>13,069,000</u>	<u>13,217,500</u>	<u>13,419,000</u>	<u>350,000</u>	<u>2.7%</u>
Non-Operating Revenues:							
Interest Income	106,611	160,000	160,000	75,003	75,055	(84,945)	-53.1%
Gain (Loss) on Assets	280,968	-	-	-	-	-	0.0%
Water Tap Fees	292,059	185,000	185,000	250,000	275,000	90,000	48.6%
Oil & Gas Royalty	3,271	100	100	61	100	-	0.0%
Inventory markup	23,044	21,000	21,000	22,000	22,000	1,000	4.8%
Miscellaneous non-operating income	211,183	53,000	53,000	323,000	653,000	600,000	1132.1%
Transfers In	24,480	25,336	25,336	25,336	39,145	13,809	54.5%
<i>Total Non-Operating Revenues</i>	<u>941,616</u>	<u>444,436</u>	<u>444,436</u>	<u>695,400</u>	<u>1,064,300</u>	<u>619,864</u>	<u>139.5%</u>
Total Revenues	<u>15,391,276</u>	<u>13,513,436</u>	<u>13,513,436</u>	<u>13,912,900</u>	<u>14,483,300</u>	<u>969,864</u>	<u>7.2%</u>
Expenditures							
Operating Expenses:							
Water Administration	708,707	681,522	681,522	985,453	685,162	3,640	0.5%
Water Production	2,488,952	3,044,850	3,044,850	2,827,200	3,071,900	27,050	0.9%
Water Distribution	2,307,670	2,753,300	2,753,300	2,616,800	2,793,200	39,900	1.4%
General & Admin. Reimbursement	507,805	528,707	528,707	528,707	496,419	(32,288)	-6.1%
Transfer to Other Funds	72,945	315,247	315,247	315,247	77,175	(238,072)	-75.5%
Transfer to BTU	623,514	553,848	553,848	553,848	560,679	6,831	1.2%
<i>Total Operating Expenses</i>	<u>6,709,593</u>	<u>7,877,474</u>	<u>7,877,474</u>	<u>7,827,255</u>	<u>7,684,535</u>	<u>(192,939)</u>	<u>-2.4%</u>
Non-Operating Expenses:							
Annual Capital	1,213,582	3,650,000	3,650,000	3,050,000	3,620,000	(30,000)	-0.8%
Right of Way Payments	697,233	653,450	653,450	653,450	670,950	17,500	2.7%
Paying Agent Fee	1,025	15,000	15,000	15,000	15,000	-	0.0%
Miscellaneous Debt Expense	80,764	20,000	20,000	20,000	20,000	-	0.0%
Debt Service	3,810,984	3,539,560	3,539,560	3,563,595	4,768,697	1,229,137	34.7%
<i>Total Non-Operating Expenses</i>	<u>5,803,589</u>	<u>7,878,010</u>	<u>7,878,010</u>	<u>7,302,045</u>	<u>9,094,647</u>	<u>1,216,637</u>	<u>15.4%</u>
Total Expenditures	<u>12,513,182</u>	<u>15,755,484</u>	<u>15,755,484</u>	<u>15,129,300</u>	<u>16,779,182</u>	<u>1,023,698</u>	<u>6.5%</u>
Net Increase/(Decrease)	2,878,095	(2,242,048)	(2,242,048)	(1,216,400)	(2,295,882)		
Beginning Operating Funds	6,544,203	6,470,240	9,087,099	9,087,099	7,870,699		
Timing of Cash Flows	(335,199)	-	-	-	-		
Ending Operating Funds	<u>\$ 9,087,099</u>	<u>\$ 4,228,192</u>	<u>\$ 6,845,051</u>	<u>\$ 7,870,699</u>	<u>\$ 5,574,817</u>		
# of Days of Reserve	494	196	317	367	265		
Reserve Requirement :							
(60 days operating expenses)	\$ 1,102,947	\$ 1,294,927	\$ 1,294,927	\$ 1,286,672	\$ 1,263,211		
# of Days Required	60	60	60	60	60		

City of Bryan, Texas
Water Fund
Fiscal Year 2022

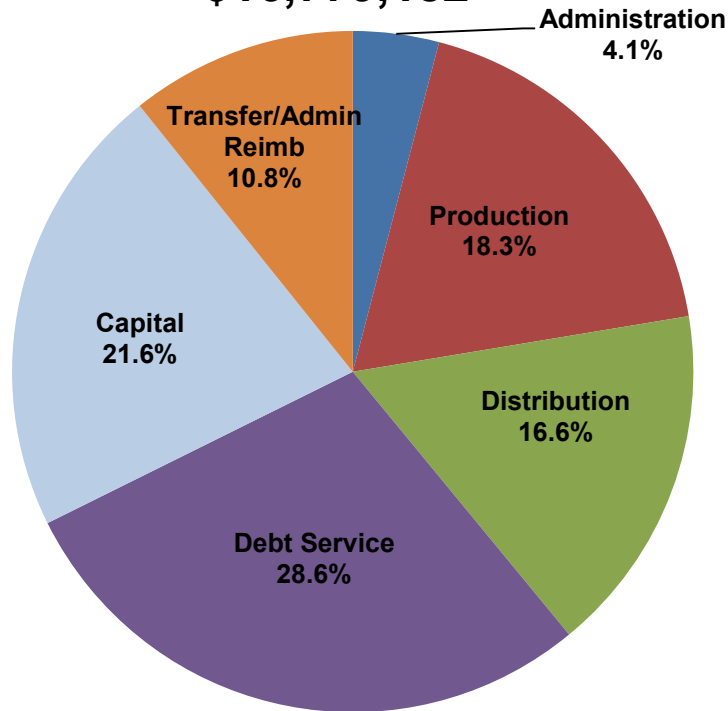
Water Fund - Sources

\$14,483,300



Water Fund - Uses

\$16,779,182



Water Fund

Mission Statement

The mission of Water Services is to produce and supply safe, palatable water for drinking and domestic use that satisfies the needs of all residential and commercial customers. To accomplish this mission we will:

- Provide continuous improvement in operations and customer service
- Maintain infrastructure and facilities to maximize cost-effective service life and supply
- Develop and implement plans to satisfy future water demands

Strategic Initiatives

- The City maintains sufficient quantities of water to meet demands
- The City receives no water quality violations
- Low water pressure or quantity problems do not occur
- Annual maintenance operations are performed within budget
- Elevate customer service levels by promptly responding to service requests
- Enhance the working environment for employees by improving communications and rewarding performance

Fiscal Year 2021 Accomplishments

- Replaced miscellaneous distribution lines
- Continued proactive valve program
- Initiated customer service functionality of Automated Meter Infrastructure (“AMI”) installation
- Expanded database for CSI/BPAT
- Improved fire flows in areas with flows below 1000 gpm
- Flow tested fire hydrants
- Configured Water Production SCADA for control of Wickson Pumped Interconnect
- Purchased property for future 5 MG ground storage reservoir addition
- Enhanced water quality control measures
- Installed strategically placed valves to improve distribution system operation
- Completed pilot study of Aquifer and Storage Recovery (“ASR”) and bid ASR wells
- Completed electrical conversion for Well 11 and reactivate well status with the TCEQ
- Completed electrical/mechanical upgrades to Well 19
- Construction phase for backup electrical generation at Main St Pump Station
- Designed and sourced a replacement unit for Pump 2 at the Wellfield Pump Station
- Infrastructure protection – painted interior of 2 MG elevated reservoir (Luza St)
- Designed/bid Phase 2 of infrastructure along W SH 21 and Hwy 47 to convert Bryan customer from Wellborn SUD
- Replaced waterlines along Sulphur Springs, Carne, Cavitt, Old Hearne, Coulter and Palasota Phase 1
- Engineered a master meter solution for High-Service production facilities
- Pilot tested register replacements for end of life cycle transition for Omni meters (> 1”)

Fiscal Year 2022 Goals and Objectives

- Replace miscellaneous distribution lines
- Install strategically placed valves to enhance distribution system operation
- Replace valves identified as deficient during the valve exercise program
- Flow test fire hydrants
- Purchase property for future elevated reservoir addition
- Complete customer service functionality of Automated Meter Infrastructure (“AMI”)
- Improve fire flows in areas with flows currently below 1000 gpm
- Implementation of emergency generators for the water production system
- Rehabilitate Well #19
- Construction of Aquifer and Storage Recovery (“ASR”) permanent wells
- Replace distribution lines undersized/inadequate for service level growth
- Replace Pump 2 at the Wellfield Pump Station
- Phase 2 construction along W SH 21 and Hwy 47 to convert Bryan customer from Wellborn SUD
- Ongoing register replacements for end of life cycle transition for Omni meters (> 1”)
- Complete emergency generator project at High-Service production facilities
- Bid and install master meter solution for High-Service production facilities
- Replace water lines along Palasota Phase 2

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 2,606,928	\$ 2,985,000	\$ 2,985,000	\$ 2,861,349	\$ 3,060,000	\$ 75,000	2.5%
Supplies	227,395	248,450	248,450	223,308	249,100	650	0.3%
Maintenance & Services	2,348,221	2,733,622	2,733,622	2,809,703	2,728,562	(5,060)	-0.2%
Miscellaneous/Admin Reimb	830,591	1,041,307	1,041,307	1,063,800	1,009,019	(32,288)	-3.1%
Capital Outlay	1,213,582	3,650,000	3,650,000	3,050,000	3,620,000	(30,000)	-0.8%
Debt Service	3,892,773	3,574,560	3,574,560	3,598,595	4,803,697	1,229,137	34.4%
Transfers	1,393,692	1,522,545	1,522,545	1,522,545	1,308,804	(213,741)	-14.0%
Total Expenses	\$12,513,182	\$15,755,484	\$15,755,484	\$15,129,300	\$16,779,182	\$ 1,023,698	6.5%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Administration					
Director of Public Works	0.50	0.50	0.50	0.50	0.50
Subtotal	0.50	0.50	0.50	0.50	0.50
Production					
Production & Field Operations Manager	0.40	0.40	0.40	0.40	0.40
Water Services Division Assistant	0.50	0.50	0.50	0.50	0.50
Meter Foreman	1	1	1	1	1
Senior Meter Technician	1	1	1	1	1
Meter Technician	3	3	3	3	3
Production Supervisor	1	1	1	1	1
WP Maintenance Operator	2	2	2	2	2
WP Plant Operator	4	4	4	4	4
Subtotal	12.90	12.90	12.90	12.90	12.90
Distribution					
Production & Field Operations Manager	0.40	0.40	0.40	0.40	0.40
GIS Analyst	0.75	0.75	0.75	0.75	0.75
GIS Technician	1	1	1	1	1
Water Services Division Assistant	0.50	0.50	0.50	0.50	0.50
Water Svcs Admin Supervisor	0.50	0.50	0.50	0.50	0.50
Maintenance Supervisor	1	1	1	1	1
Maintenance Crew Leader	3	3	3	3	3
Maintenance Worker/Operator	14	14	14	14	14
WD Customer Service Technician	1	1	1	1	1
Subtotal	22.15	22.15	22.15	22.15	22.15
Total	35.55	35.55	35.55	35.55	35.55

Performance and Activity Measures

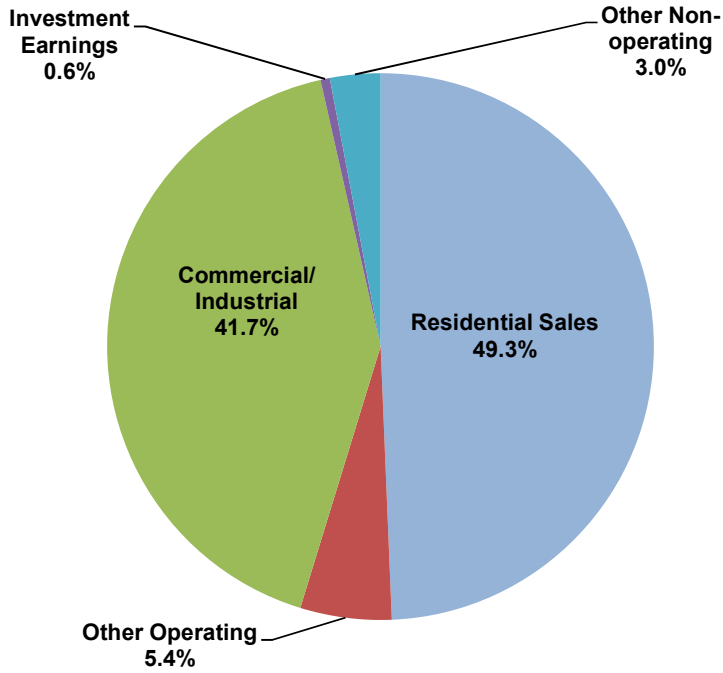
	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Percent Demand as a measure of capacity	62%	64%	64%	71%	64%
Water Pump Stations Maintained	3	3	3	3	3
Water Pumps/Motors Maintained	25	25	25	25	25
Water Mains Maintained (miles)	502	500	500	503	505
Active Customer Accounts	24,479	24,497	24,497	24,762	25,034
New Water Connections	665	400	400	650	650
Water mains installed - new (miles)	4	2	2	1	2
Fire Hydrants Maintained	2,616	2,615	2,615	2,625	2,650
Water Usage per 1000 Population (in millions) Tx State Data Center	46.0	42.3	42.3	44.0	43.9
Admin Cost per Million Gallons Produced	\$ 1,502	\$ 1,615	\$ 1,615	\$ 1,566	\$ 1,780
Breaks per Main Mile	1.130	1.050	1.050	1.054	1.050
Customer Accounts per Employee (pdn + dist)	698	699	699	706	714
Average Volume of Water (MGD) delivered per employee (pdn + dist)	0.318	0.297	0.297	0.309	0.313
Distribution System Water Loss	6%	8%	8%	8%	8%
O&M Costs per account	\$ 212	\$ 244	\$ 244	\$ 238	\$ 241
O&M Costs per Million Gallons Produced	\$ 1,273	\$ 1,570	\$ 1,570	\$ 1,492	\$ 1,509

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
Fiscal Year 2022

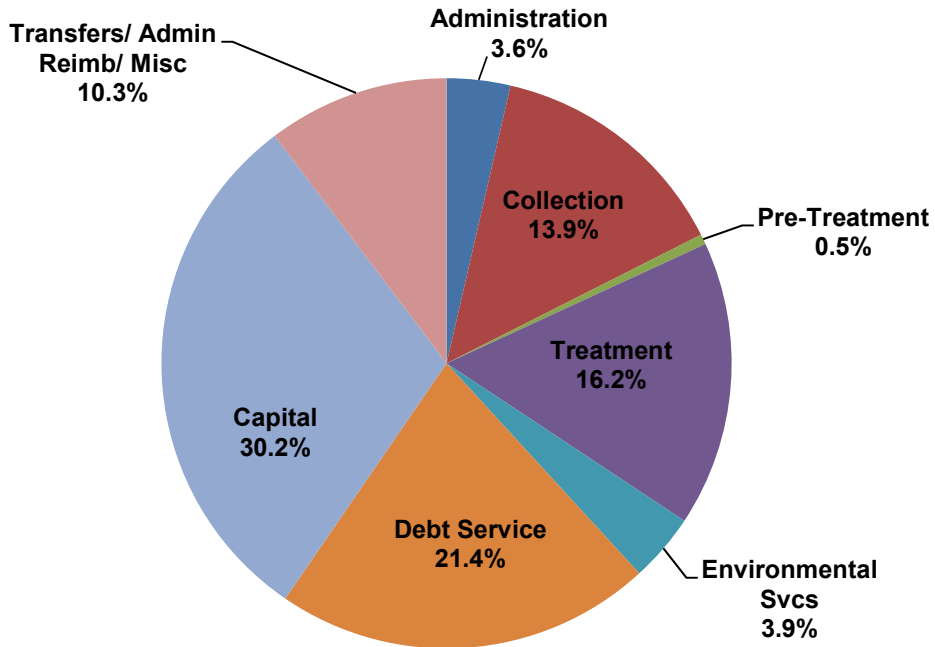
	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Revenues							
Operating Revenues							
Sewer System Revenue	\$ 12,776,343	\$ 12,300,000	\$ 12,300,000	\$ 12,470,000	\$ 12,550,000	\$ 250,000	2.0%
Sewer Penalties	85,893	117,000	117,000	117,000	117,000	-	0.0%
Miscellaneous	5,150	4,800	4,800	4,900	4,800	-	0.0%
Pretreatment Fees	509,525	561,000	561,000	561,000	561,000	-	0.0%
Hauler & Sewer Inspection Fees	71,850	62,550	62,550	66,350	62,600	50	0.1%
<i>Total Operating Revenues</i>	<u>13,448,761</u>	<u>13,045,350</u>	<u>13,045,350</u>	<u>13,219,250</u>	<u>13,295,400</u>	<u>250,050</u>	<u>1.9%</u>
Non-Operating Revenues							
Sewer Tap Fees	209,985	140,000	140,000	170,000	170,000	30,000	21.4%
Miscellaneous-Non Operating	23,707	29,000	29,000	35,859	29,000	-	0.0%
Transfers from Other Funds	268,198	265,706	265,706	265,706	211,915	(53,791)	-20.2%
Interest Income	128,277	200,000	200,000	71,000	75,000	(125,000)	-62.5%
Gain (Loss) on sale of asset	21,921	-	-	-	-	-	0.0%
<i>Total Non-Operating Revenues</i>	<u>652,088</u>	<u>634,706</u>	<u>634,706</u>	<u>542,565</u>	<u>485,915</u>	<u>(148,791)</u>	<u>-23.4%</u>
Total Revenues	<u>14,100,849</u>	<u>13,680,056</u>	<u>13,680,056</u>	<u>13,761,815</u>	<u>13,781,315</u>	<u>101,259</u>	<u>0.7%</u>
Expenditures							
Operating Expenses							
Wastewater Administration	516,681	640,685	640,685	961,977	643,010	2,325	0.4%
Wastewater Collection	2,100,815	2,443,950	2,443,950	2,390,005	2,484,900	40,950	1.7%
Wastewater Pre-Treatment	73,421	104,060	104,060	81,877	104,610	550	0.5%
Wastewater Treatment	2,360,047	2,819,925	2,819,925	2,520,994	2,883,175	63,250	2.2%
Environmental Services	636,035	683,300	683,300	641,172	691,259	7,959	1.2%
General & Admin Reimbursement	538,046	522,593	522,593	522,593	568,241	45,648	8.7%
Transfer to Other Funds	47,890	50,101	50,101	50,101	52,989	2,888	5.8%
Transfer to BTU	529,752	542,155	542,155	542,155	551,837	9,682	1.8%
<i>Total Operating Expenses</i>	<u>6,802,687</u>	<u>7,806,769</u>	<u>7,806,769</u>	<u>7,710,874</u>	<u>7,980,021</u>	<u>173,252</u>	<u>2.2%</u>
Non-Operating Expenses							
Annual Capital	3,535,295	3,300,000	3,300,000	2,570,954	5,374,000	2,074,000	62.8%
Right of Way Payments	625,037	649,515	649,515	649,515	662,015	12,500	1.9%
Paying Agent Fee	550	5,000	5,000	5,000	5,000	-	0.0%
Bond Sales Expense	(938)	-	-	600	-	-	0.0%
Debt Service	3,710,175	3,718,855	3,718,855	3,749,757	3,805,944	87,089	2.3%
<i>Total Non-Operating Expenses</i>	<u>7,870,119</u>	<u>7,673,370</u>	<u>7,673,370</u>	<u>6,975,826</u>	<u>9,846,959</u>	<u>2,173,589</u>	<u>28.3%</u>
Total Expenditures	<u>14,672,806</u>	<u>15,480,139</u>	<u>15,480,139</u>	<u>14,686,700</u>	<u>17,826,980</u>	<u>2,346,841</u>	<u>15.2%</u>
Net Increase/(Decrease)	(571,957)	(1,800,083)	(1,800,083)	(924,885)	(4,045,665)		
Beginning Operating Funds	10,403,691	6,775,411	9,660,400	9,660,400	8,735,515		
Timing of Cash Flows	(171,334)	-	-	-	-		
Ending Operating Funds	<u>\$ 9,660,400</u>	<u>\$ 4,975,328</u>	<u>\$ 7,860,317</u>	<u>\$ 8,735,515</u>	<u>\$ 4,689,850</u>		
# of Days of Reserve	518	233	368	414	215		
Reserve Requirement :							
(60 days operating expenses)	\$ 1,118,250	\$ 1,283,304	\$ 1,283,304	\$ 1,267,541	\$ 1,311,784		
# of Days Required	60	60	60	60	60		

City of Bryan, Texas
Wastewater Fund
Fiscal Year 2022

Wastewater Fund - Sources
\$13,781,315



Wastewater Fund - Uses
\$17,826,980



Wastewater Fund

Mission Statement

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

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

Strategic Initiatives

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

Fiscal Year 2021 Goals and Objectives

- Decrease dependency on potable water use within Wastewater Treatment Plants (WWTPs)
- Updated site signage at WWTPs and lift stations
- Monitor effectiveness of odor control technologies and explore further odor reduction technologies if needed
- Increase aesthetics and appearance of WWTPs
- Renewed SSOI coverage and completed program enrollment
- Continue efforts to eliminate sources of inflow and infiltration (private and public)
- Execute proactive cleaning plan – 100 miles
- Rehabilitate 100 manholes
- Continue developing TV layer in GIS and database of TV information
- Upgrade control panels at miscellaneous lift stations
- Research communication options for lift stations
- Annual miscellaneous sewer line replacements (pipe burst/conventional)
- Upgrade WWTP SCADA (network software, application software, hardware)
- Replace sewer lines around Sulphur Springs, Crane, and Cavitt
- Replace sewer lines along Old Hearne, Coulter, and Palasota Phase 1
- Replace sewer lines along Williamson and Bomber
- Continue efforts to secure discharge permit for future wastewater treatment plant
- Design sewer mains on west side of Bryan along SH47 for future development
- Begin wastewater collection study with Pipeline Analysis
- Executed contract for return flows with downstream customer

Fiscal Year 2022 Goals and Objectives

- Replace aging pumps and motors at Burton and Still Creek WWTPs
- Decrease dependency on potable water use within WWTPs
- Monitor effectiveness of odor control technologies and explore further odor reduction technologies if needed
- Increase aesthetics and appearance of WWTPs
- Continue efforts to meet the goals and objectives of SSO Plan and CMOM
- Continue efforts to eliminate sources of inflow and infiltration (private and public)
- Develop asset management plan for pumps, motors and blowers at the WWTPs
- Execute proactive cleaning plan – 100 miles
- Rehabilitate 100 manholes
- Continue developing TV layer in GIS and database of TV information
- Upgrade control panels at miscellaneous lift stations
- Implementation of communication options for lift stations
- Annual miscellaneous sewer line replacements (pipe burst/conventional)
- Continue efforts to secure discharge permit for future wastewater treatment plant
- Easement acquisition, design and bid sewer mains on west side of Bryan along SH47 for future development
- Continue wastewater collection study with Pipeline Analysis
- Replace sewer lines along Palasota Phase 2

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 3,386,836	\$ 3,510,300	\$ 3,510,300	\$ 3,330,149	\$ 3,615,300	\$ 105,000	3.0%
Supplies	322,808	485,612	485,612	417,034	458,721	(26,891)	-5.5%
Maintenance & Services	1,596,869	2,342,308	2,342,308	2,578,957	2,390,510	48,202	2.1%
Miscellaneous/Admin Reimb	918,532	876,293	876,293	792,478	910,664	34,371	3.9%
Capital Outlay	3,535,295	3,300,000	3,300,000	2,570,954	5,374,000	2,074,000	62.8%
Debt Service	3,709,787	3,723,855	3,723,855	3,755,357	3,810,944	87,089	2.3%
Transfers	1,202,679	1,241,771	1,241,771	1,241,771	1,266,841	25,070	2.0%
Total Expenses	\$ 14,672,806	\$ 15,480,139	\$ 15,480,139	\$ 14,686,700	\$ 17,826,980	\$ 2,346,841	15.2%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Administration					
Director of Public Works	0.50	0.50	0.50	0.50	0.50
Subtotal	0.50	0.50	0.50	0.50	0.50
Collection					
Compliance and I&I Supervisor	1	1	1	1	1
Lift Station Crew Leader	-	1	1	1	1
Lift Station Operator	2	1	1	1	1
Jet Truck Crew Leader	1	1	1	1	1
Maintenance Crew Leader	5	5	5	5	5
Maintenance Worker/Operator	7	7	7	7	7
Maintenance Supervisor	1	1	1	1	1
Water Services Division Assistant	0.50	0.50	0.50	0.50	0.50
Production & Field Operations Manager	0.20	0.20	0.20	0.20	0.20
Water Services Administrative Supervisor	0.50	0.50	0.50	0.50	0.50
GIS Analyst	0.25	0.25	0.25	0.25	0.25
TV Truck Crew Leader	1	1	1	1	1
Vacuum Truck Crew Leader	1	1	1	1	1
Subtotal	20.45	20.45	20.45	20.45	20.45
Pre-Treatment / WWT					
Pre-Treatment Plant Operator	1	1	1	1	1
Subtotal	1	1	1	1	1
Waste Water Treatment					
Division Assistant	0.50	0.50	0.50	0.50	0.50
Plant Supervisor	1	1	1	1	1
Roll-Off Operator	1	1	1	1	1
Treatment & Compliance Manager	0.50	0.50	0.50	0.50	0.50
WP Maintenance Crew Leader	1	1	1	1	1
WP Maintenance Operator	3	3	3	3	3
WWT Plant Operator	6	6	6	6	6
Subtotal	13	13	13	13	13
Sewer/Env Svcs/Wastewater					
Code Compliance Officer	4	4	4	4	4
Treatment and Compliance Manager	0.50	0.50	0.50	0.50	0.50
Water Quality Technician	2	2	2	2	2
Subtotal	6.50	6.50	6.50	6.50	6.50
Total	41.45	41.45	41.45	41.45	41.45

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Sewer Mains Maintained (miles)	422	411	411	423	424
Stoppages Removed from City Mains (each)	645	600	600	600	600
Collection Mains Installed - New (miles)	13	1	1	1	1
New Sewer Connections	693	450	450	750	750
Sewer Customers (accounts)	24,691	24,584	24,584	25,029	25,373
Sewer Lift Stations Maintained	26	26	26	26	26
TV Inspection I&I (miles)	8.4	7.0	7.0	6.4	7.0
Smoke Testing I&I (miles)	17	40	40	80	60
Manholes Repaired I&I	91	100	100	85	100
Private Repaired/Replaced Sewer Laterals	68	350	350	150	350
Sewer Mains Cleaned (miles)	111	90	90	90	100
Sanitary Sewer Overflows	42	75	75	60	75
Ratio of Volumes of Sewage to Water Sold	63%	68%	68%	67%	68%
Volume of Wastewater Treated (MG)	2,579	2,600	2,600	2,650	2,700
Admin Cost per million gallons processed	\$ 2,261	\$ 2,247	\$ 2,247	\$ 2,185	\$ 2,218
Sewer Overflow Rate (No. of overflows/total miles of main)	0.100	0.182	0.182	0.142	0.177
Collection System Integrity Rate = (# of failures/miles of piping system)	1.63	1.64	1.64	1.56	1.59
O&M Costs per account	215	258	258	253	255
O&M Costs per Million Gallons Processed	\$ 2,058	\$ 2,438	\$ 2,438	\$ 2,387	\$ 2,394
Percentage of Grease Traps Inspected	57%	90%	90%	80%	90%
Percentage of Significant Industrial Users in Compliance with IPP	100%	100%	100%	100%	100%



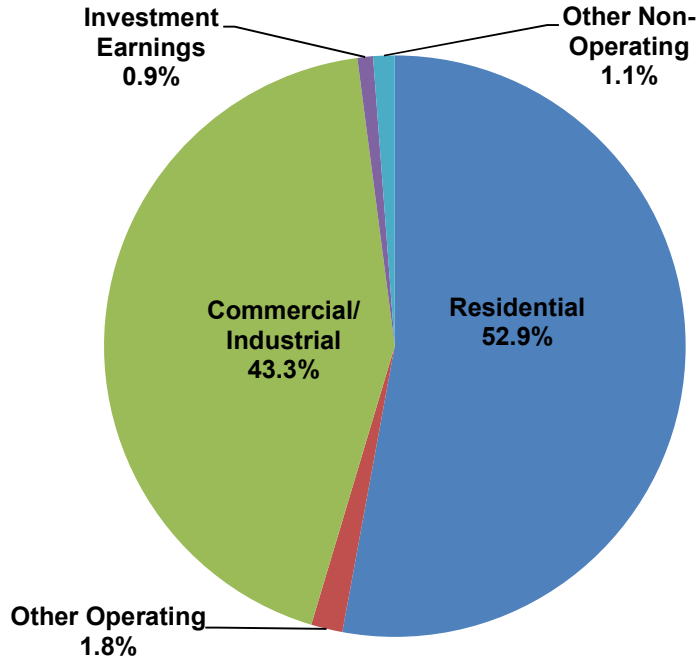
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CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
Fiscal Year 2022

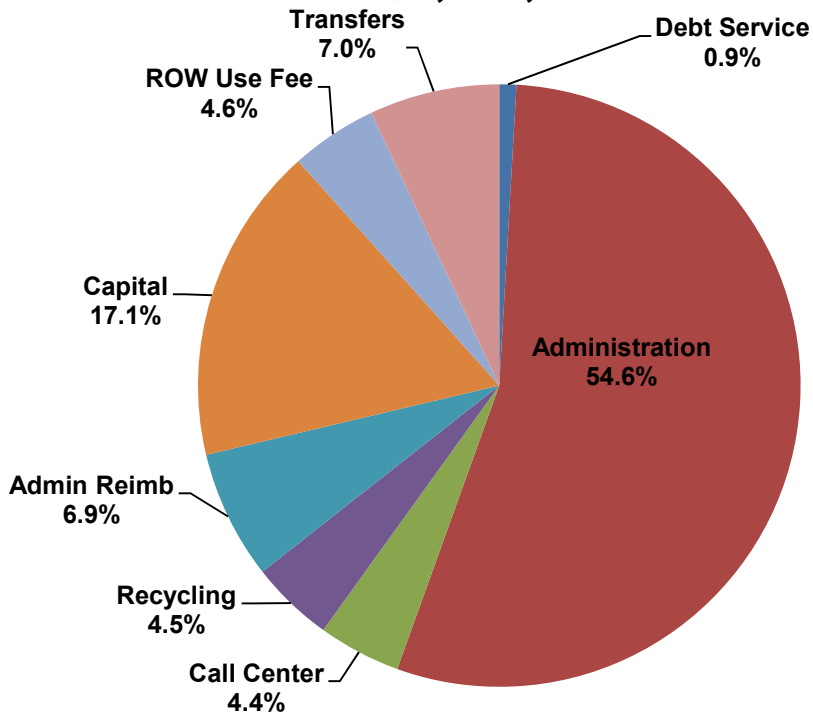
	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Revenues							
Operating Revenues							
Residential Refuse	\$ 4,532,643	\$ 4,593,420	\$ 4,593,420	\$ 4,490,000	\$ 4,570,820	\$ (22,600)	-0.5%
Commercial Refuse	3,646,881	3,705,515	3,705,515	3,675,000	3,741,150	35,635	1.0%
Penalties	58,940	75,000	75,000	78,000	75,000	-	0.0%
License & Permit Fees	77,557	70,000	70,000	60,000	70,000	-	0.0%
Recycling	8,238	-	-	-	-	-	0.0%
Miscellaneous	4,776	8,648	8,648	6,000	7,000	(1,648)	-19.1%
<i>Total Operating Revenues</i>	<u>8,329,033</u>	<u>8,452,583</u>	<u>8,452,583</u>	<u>8,309,000</u>	<u>8,463,970</u>	<u>11,387</u>	<u>0.1%</u>
Non-Operating Revenues							
Interest Income	76,759	100,000	100,000	50,000	75,000	(25,000)	-25.0%
Reimbursements & Transfers In	271,770	103,666	103,666	103,666	103,364	(302)	-0.3%
Gain/(Loss) on sale of Asset	115,862	-	-	-	-	-	0.0%
<i>Total Non-Operating Revenues</i>	<u>464,390</u>	<u>203,666</u>	<u>203,666</u>	<u>153,666</u>	<u>178,364</u>	<u>(25,302)</u>	<u>-12.4%</u>
Total Revenues	<u>8,793,423</u>	<u>8,656,249</u>	<u>8,656,249</u>	<u>8,462,666</u>	<u>8,642,334</u>	<u>(13,915)</u>	<u>-0.2%</u>
Expenditures							
Operating Expenses							
Administration	4,799,713	4,952,240	4,952,240	5,027,725	4,992,279	40,039	0.8%
Call Center	304,867	369,700	369,700	311,115	404,400	34,700	9.4%
Recycling	237,445	300,249	300,249	256,560	407,950	107,701	35.9%
<i>Total Operating Expenses</i>	<u>5,342,025</u>	<u>5,622,189</u>	<u>5,622,189</u>	<u>5,595,400</u>	<u>5,804,629</u>	<u>182,440</u>	<u>3.2%</u>
Non-Operating Expenses							
Admin Reimbursement	506,077	533,317	533,317	533,317	630,683	97,366	18.3%
Transfer to Wastewater	14,623	31,158	31,158	31,158	17,451	(13,707)	-44.0%
Transfer to Water	6,120	12,668	12,668	12,668	13,048	380	3.0%
Transfer to BTU	598,648	604,312	604,312	604,312	609,111	4,799	0.8%
Transfer to General Fund	565,387	-	-	-	-	-	0.0%
Right of Way Use Fee	408,976	432,800	432,800	432,800	423,198	(9,602)	-2.2%
Debt Service	-	-	-	28,327	83,382	83,382	0.0%
Annual Capital	897,753	1,283,876	1,783,876	855,718	1,562,098	278,222	21.7%
<i>Total Non-Operating Expenses</i>	<u>2,997,585</u>	<u>2,898,131</u>	<u>3,398,131</u>	<u>2,498,300</u>	<u>3,338,971</u>	<u>440,840</u>	<u>15.2%</u>
Total Expenditures	<u>8,339,610</u>	<u>8,520,320</u>	<u>9,020,320</u>	<u>8,093,700</u>	<u>9,143,600</u>	<u>623,280</u>	<u>7.3%</u>
Net Increase/(Decrease)	453,814	135,929	(364,071)	368,966	(501,266)		
Beginning Operating Funds	7,130,183	7,139,572	7,614,846	7,614,846	7,983,812		
Timing of Cash Flows	30,849	-	-	-	-		
Ending Operating Funds	<u>\$ 7,614,846</u>	<u>\$ 7,275,501</u>	<u>\$ 7,250,775</u>	<u>\$ 7,983,812</u>	<u>\$ 7,482,546</u>		
# of Days of Reserve	520	472	471	521	471		
Reserve Requirement :							
(60 days operating expenses)	\$ 878,141	\$ 924,195	\$ 924,195	\$ 919,792	\$ 954,186		
# of Days Required	60	60	60	60	60		

City of Bryan, Texas
Solid Waste Fund
Fiscal Year 2022

Solid Waste Fund - Sources
\$8,642,334



Solid Waste Fund - Uses
\$9,143,600



Solid Waste Fund

Mission Statement

To provide the City of Bryan with safe, timely, cost effective and environmentally conscious solid waste collection and disposal; reduce waste through recycling, and community education; respond promptly and accurately to citizen concerns and requests with superior customer service; ensuring environmental compliance for a safe, attractive and clean aesthetically pleasing community for residents and visitors.

Strategic Initiatives

- Provide safe and timely residential, commercial and brush & bulky solid waste services
- Divert and direct waste from landfill through recycling programs and educational programs
- Improve image by decreasing litter and discarded materials in residential neighborhoods and major thoroughfares
- Respond to customer requests in a timely, professional manner
- Provide fiscally sound collection operations by minimizing the fleet and optimizing staff
- Develop well-trained and empowered staff at all levels
- Improve capital assets through safety and operational training along with proactive maintenance
- Provide superior customer service in Public Works Call Center
- Institute work order-based reporting to provide managers with information in order to raise the level of service provided and monitor productivity

Fiscal Year 2021 Accomplishments

- Reduced residential solid waste service rates from \$14.09/month to \$13.50/month
- Updated and approved Solid Waste Ordinance
- Updated department policy and developed employee progression plan
- Maintained service levels throughout COVID 19 pandemic
- Constructed and opened a new Drive-thru Used Tire Recycling Program at the Public Works Municipal Service Center
- Implemented new contact process to Public Works when BTU initiates their overflow call system
- Purchased and evaluating larger residential collection trucks to compare compaction ratios, maneuverability, and service/routing efficiency
- Enhanced the Downtown area by actively collecting litter, maintaining dumpster enclosures, sweeping sidewalks and streets by performing weekly downtown clean ups
- Researching routing software to improve solid waste collection services
- Assisted BTU with power pole disposal program
- Continued a 5 year decision package to replace aging waste containers throughout the City
- Participated in annual events such as Household Hazardous Waste, Texas Trash-off, and other downtown events
- Employees maintained and obtained various state licenses through TCEQ for waste management
- Maintained 1% increase of answering calls within 60/s pace service level
- Staff worked as part of the test team with Bryan Texas Utilities on a major system upgrade to Cayenta
- Provided support to the Traffic Department's Local Area Traffic Management ("LATM") Program

Fiscal Year 2022 Goals and Objectives

- Ensure 100% of all solid waste customers are collected without complaints
- Purchase and implement new routing software to improve Solid Waste services
- Research additional BigBelly for Travis Bryan Midtown Park
- Evaluate collection data on larger Solid Waste trucks to determine feasibility
- All curbs and gutters are swept at least 3 times per year
- Dead animals are removed within 24 hours of notifications
- Continue to reduce the number of incidents/accidents by 2%
- All solid waste work orders generated are completed within 24-48 hours of notifications
- Continue to improve on safety in the Solid Waste Department
- Continue to ensure that all calls presented to an agent are answered within one minute
- Maintain an average talk time of two minutes with customers
- Effectively and efficiently handle all calls received and placed in the Call Center
- Effectively and efficiently process all work orders generated in the Call Center

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 3,185,616	\$ 3,195,000	\$ 3,195,000	\$ 3,288,240	\$ 3,482,400	\$ 287,400	9.0%
Supplies	322,958	486,780	486,780	490,790	416,779	(70,001)	-14.4%
Maintenance & Services	530,143	625,159	625,159	577,360	590,400	(34,759)	-5.6%
Miscellaneous/Admin Reimb	1,809,386	1,848,567	1,848,567	1,772,327	1,945,733	97,166	5.3%
Capital Outlay	897,753	1,283,876	1,783,876	855,718	1,562,098	278,222	21.7%
Debt Service	-	-	-	28,327	83,382	83,382	0.0%
Transfers	1,593,754	1,080,938	1,080,938	1,080,938	1,062,808	(18,130)	-1.7%
Total Expenses	\$ 8,339,610	\$ 8,520,320	\$ 9,020,320	\$ 8,093,700	\$ 9,143,600	\$ 623,280	7.3%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Administration					
Assistant Container Coordinator	1	1	1	1	1
Brush & Bulky Crew Leader	1	1	1	1	1
Brush & Bulky Equipment Operator	11	11	11	11	11
Brush & Bulky Foreman	1	1	1	1	1
Container Coordinator	1	1	1	1	1
Environmental Operations Supervisor	1	1	1	1	1
Environmental Services Manager	1	1	1	1	1
Assessment Worker	2	2	2	2	2
Solid Waste Foreman	2	2	2	2	2
Solid Waste Equipment Operator	14	14	14	14	14
Subtotal	35	35	35	35	35
Call Center					
Public Works Assistant	3	3	3	3	3
Public Works Support Asst.	1	1	1	1	1
Customer Service Advocate/Supervisor	1	1	1	1	1
Subtotal	5	5	5	5	5
Compost					
Recycling Center Assistant	4	4	4	4	4
Recycling Center Crew Leader	1	1	1	1	1
Subtotal	5	5	5	5	5
Total	45	45	45	45	45

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Customers collected without complaint	99%	100%	100%	99%	100%
Customers collected without complaint (Commercial)	99%	100%	100%	99%	100%
Customers collected without complaint (Brush/Bulky)	99%	100%	100%	99%	100%
Average number of street sweepings annually	3	4	4	3	4
Dead animal requests removed within 24 hrs	100%	100%	100%	100%	100%
All work orders are completed within 48 hrs	99%	100%	100%	99%	100%
Calls answered within 60sec service level	98%	98%	98%	98%	98%
# of calls handled from queue in/out Call Center	56,000	56,000	56,000	57,000	57,000
# of job orders generated	26,000	26,000	26,000	26,000	26,000

Bryan Texas Utilities

Mission Statement

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

Fiscal Year 2021 Accomplishments

- Received RP3 Diamond Award for 3rd consecutive term
- Completed Demolition of Bryan Armory
- Completed the BTU Strategic Plan
- Completed Customer Satisfaction Survey through GreatBlue Research
- BTU meets customers' expectations 91.6% of the time vs. nationally, public power customers' expectations were met 82.3% of the time
- Received two APPA Excellence in Public Power Communication Awards:
 - Award of Merit in Web and Social Media for safety series on social media
 - Award of Excellence in Print and Digital for 2019 Annual Report
- Received APPA Smart Energy Provider Award
- Two Level 2 EV Charging Stations installed in Downtown Bryan in August 2020
- Social Media:
 - Twitter/2,401 followers up 46% @BTU_BryanTX
 - Facebook/5,894 followers up 54% @BryanTexasUtilities
- Constructed new bathroom facilities near the restaurant and boat ramp
- Texas Parks and Wildlife fertilized the lake for improved fish habitat
- Installed pipe fencing to secure park and reduce erosion
- Hired Park Hosts that live on site
- Improved paving on roads
- Improved lift station facilities
- Install new fire rings and grills
- Construct new dumpster area for aesthetic and safety improvement
- First Southern Drag Boat Association Race since 2007, season opener at Lake Bryan May 14-16, 2021, planning on hosting again next year
- Distribution Modernization – Completed designs for \$6 Million of FY22 distribution modernization projects
- Upgraded Feeders along N Tabor St
- Upgraded Feeders along N Bryan Ave
- Upgraded Feeder along Coulter St
- Upgraded Feeder along Barak Ln
- Upgraded Feeder along S Bryan Ave
- New Feeder – Leonard Rd Substation Feeder to Sanderson Farms
- Upgraded Feeder along Straub Rd
- Upgraded Feeders along FM 974 & FM 2038
- Upgraded Feeder from Steele Store Sub to Kuder Rd
- Upgraded Feeder along Koppe Bridge
- Upgraded Feeder along Graham Rd
- Upgraded Feeder along 2038

Fiscal Year 2021 Accomplishments - Continued

- Upgraded Feeder from Jones Rd to SH47
- New Feeder – New double circuit from Wellborn Sub
- New Customer Growth – Line Design completed designs for more than \$3.5M in new customer projects in the City and over \$1.9M in the Rural
- Completed designs for 51 system projects (regulators, capacitors, etc.)
- Processed pole attachment applications for over 730 new communication attachments
- 12-Year Cable Testing & Rehabilitation Program – 91 cable segments were tested; 15 sections were determined to be substandard/require replacement
- Pole Inspections – contractors inspected approximately 6,680 distribution poles
- South College Phase 3 OH to UG – Completed design process for the final phase of the S College OH to UG project. Project publicly bid
- Texas Ave Phase 2 OH to UG – Completed design process for the second phase of the Texas Ave OH to UG project. Project to be publicly bid by the end of the FY21
- Completion of overhead to underground conversion along William J Bryan
- 1,061 jobs released to be constructed
- Continuation of the construction of the Distribution Service Center
- Continuation of overhead to underground conversion along Texas Ave (Phase 1A, 1B)
- Completion of Steep Hollow Feeders for a second substation transformer
- Completion of overhead to underground conversion along S College Ave (Phase 2)
- Completion of double circuit Greens Prairie to Creek Meadows
- Began construction on Leonard Rd Substation
- Completed BTU portion of Graham Rd Substation
- Rebuilt 138kV underground transmission serving Texas A&M to accommodate TX DOT road widening
- Began construction of 138kV transmission line from Steele Store Sub to Smetana Sub
- Installed fiber optics (OPGW) from Atkins Sub to Briarcrest Sub
- Dansby Unit #1 project completions included Boiler Controls Upgrades, Turbine Controls Upgrade (Phase 1), 480V Switchgear Replacement (Phase 2), Traveling Water Screen Rebuild and 5kV Motor Replacement
- Dansby Unit #3 Turbine Controls Upgrade
- Assisted with Gibbons Creek Power Plant sale
- Moved communications of BTU's Market Trading and Management Software (MTMS) to the secure ERCOT Wide Area Network
- Mitigated \$425,000,000 of load charges to BTU during Winter Storm Uri
- BTU's generation, power purchase agreements, and power purchase were able offset approximately \$400,000,000 (95% of total costs)
- Clean external audit opinion
- Annual CIP and O&M budget development
- Completed 5-year Pro Forma
- Approved Transmission cost of service interim rate filing
- Transitioned to Kronos time keeping system
- Streamlined processing of warehouse (TEC) invoice
- Issued bonds for Distribution Service Center

Fiscal Year 2022 Goals

- Design and construct new ADA compliant boat/fishing dock
- Install additional pipe fencing for improved aesthetics and safety
- Provide host site for events such as drag boat race, trail runs, etc.
- Texas Ave Phase 3 of 3 OH to UG (Design and bid) – Complete design process for final phase of the Texas Ave OH to UG project.
- Capital Improvement Projects – Complete design process for over \$1.9M of City Capital Improvement Projects and \$5.9M of Rural Capital Improvement Projects
- Continuation of Annual Pole Inspections, Rotten Pole Design, Distribution Automation, and Cable Testing Projects
- Completion of the Distribution Service Center
- Completion of \$8.3M in Capital Improvement Projects
- Completion of overhead to underground conversion along William J Bryan from Texas Ave to Main St
- Begin overhead to underground conversion along S College Ave (Phase 3)
- Begin overhead to underground conversion along Texas Ave (Phase 2)
- Complete removal of Nall Lane Sub structures
- Begin construction of RELLIS Sub to serve data center and RELLIS campus
- Procure property for a new substation serving BTU load in the area south of FM2818 in College Station
- Convert existing 69kV transmission line from Atkins Sub to Annex Sub to 138kV and source the Leonard Rd Sub from the new 138kV
- Dansby Plant Unit #1 Turbine Controls Upgrade (Phase 1), Heater #1 Tube Replacements and 5 kV Motor Replacement
- Dansby Plant Winterization
- Lake Bryan Dam Repairs
- Re-sign wholesale QSE service contracts with TAMU and Maverick County
- Begin receiving power from Samson Solar
- Implement information system business reporting module
- Issue bonds to support BTU City System Transmission projects and Administrative Office construction
- Issue bonds to support BTU Rural System Distribution projects
- Unitize each substation's cost that is put into service after 9/1/2021

**Bryan Texas Utilities
City Electric System
Fiscal Year 2022**

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Revenues:							
Operating Revenues:							
Base Revenue							
Retail	\$ 47,566,647	\$ 48,023,900	\$ 48,023,900	\$ 48,092,100	\$ 49,551,700	\$ 1,527,800	3.2%
Wholesale	15,644,402	15,397,800	15,397,800	15,539,000	15,667,600	269,800	1.8%
Fuel Pass Through	64,477,763	68,136,900	68,136,900	240,715,900	71,303,800	3,166,900	4.6%
Regulatory Charge Pass Through	18,119,654	18,816,500	18,816,500	19,132,400	19,149,000	332,500	1.8%
Other Operating Revenue	38,410,103	38,218,800	38,218,800	36,436,100	39,821,000	1,602,200	4.2%
<i>Total Operating Revenues</i>	<u>184,218,569</u>	<u>188,593,900</u>	<u>188,593,900</u>	<u>359,915,500</u>	<u>195,493,100</u>	<u>6,899,200</u>	<u>3.7%</u>
Non-Operating Revenues:							
Interest Income	3,318,858	820,400	820,400	626,100	645,500	(174,900)	-21.3%
Total Revenues	<u>187,537,426</u>	<u>189,414,300</u>	<u>189,414,300</u>	<u>360,541,600</u>	<u>196,138,600</u>	<u>6,724,300</u>	<u>3.6%</u>
Expenditures:							
Operating Expenses:							
Energy Cost	64,477,763	68,136,900	268,136,900	240,715,900	71,303,800	(196,833,100)	-73.4%
Capacity Cost	780,019	792,000	792,000	792,000	792,000	-	0.0%
TCOS Expense - BTU	18,119,654	18,816,500	18,816,500	19,132,400	19,149,000	332,500	1.8%
TCOS Expense - Wholesale	2,383,638	2,489,700	2,489,700	2,184,000	2,381,100	(108,600)	-4.4%
Departmental Expenses	27,172,021	26,312,100	26,312,100	26,022,000	27,809,400	1,497,300	5.7%
Admin Reimbursement to COB	3,752,286	3,597,300	3,597,300	3,597,300	3,597,300	-	0.0%
Admin Reimbursement from COB	(2,010,483)	(1,886,200)	(1,886,200)	(1,886,200)	(1,886,200)	-	0.0%
<i>Total Operating Expenses</i>	<u>114,674,898</u>	<u>118,258,300</u>	<u>318,258,300</u>	<u>290,557,400</u>	<u>123,146,400</u>	<u>(195,111,900)</u>	<u>-61.3%</u>
Non-Operating Expenses:							
Annual Capital	32,169,502	31,895,000	31,895,000	25,760,700	28,266,100	(3,628,900)	-11.4%
Right-of-Way Payments	12,934,109	13,201,600	13,201,600	13,987,400	13,684,500	482,900	3.7%
Excess Funds Assignment	20,000,000	-	-	-	-	-	0.0%
Debt Service	19,703,273	24,820,000	24,820,000	20,975,200	25,394,500	574,500	2.3%
<i>Total Non-Operating Expenditures</i>	<u>84,806,884</u>	<u>69,916,600</u>	<u>69,916,600</u>	<u>60,723,300</u>	<u>67,345,100</u>	<u>(2,571,500)</u>	<u>-3.7%</u>
Total Expenditures	<u>199,481,782</u>	<u>188,174,900</u>	<u>388,174,900</u>	<u>351,280,700</u>	<u>190,491,500</u>	<u>(197,683,400)</u>	<u>-50.9%</u>
Net Increase (Decrease)	(11,944,356)	1,239,400	(198,760,600)	9,260,900	5,647,100		
Beginning Unrestricted Cash	72,708,068	80,560,874	80,560,874	77,215,535	86,476,435		
Timing of Cash Flow	16,451,823	-	-	-	-		
Ending Unrestricted Cash	<u>\$ 77,215,535</u>	<u>\$ 81,800,274</u>	<u>\$ (118,199,726)</u>	<u>\$ 86,476,435</u>	<u>\$ 92,123,535</u>		
# of Days of Reserve (90 day min)	226	232	(128)	235	250		
Rate Stabilization Fund - Ending	\$ 1,722,322	\$ 1,732,695	\$ 1,732,695	\$ 1,730,934	\$ 1,739,588		

**Bryan Texas Utilities
Rural Electric System
Fiscal Year 2022**

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Revenues							
Operating Revenues							
Base Revenue	\$ 27,409,956	\$ 27,384,800	\$ 27,384,800	\$ 29,059,600	\$ 29,056,100	\$ 1,671,300	6.1%
Fuel Pass Through	12,295,267	13,413,200	13,413,200	14,147,600	14,323,800	910,600	6.8%
Regulatory Charge Pass Through	5,786,469	6,131,600	6,131,600	6,598,100	6,567,400	435,800	7.1%
Miscellaneous	358,307	450,000	450,000	350,000	350,000	(100,000)	-22.2%
Total Operating Revenues	45,849,999	47,379,600	47,379,600	50,155,300	50,297,300	2,917,700	6.2%
Non-Operating Revenues							
Interest Income	448,538	146,200	146,200	93,200	89,800	(56,400)	-38.6%
Total Revenues	46,298,537	47,525,800	47,525,800	50,248,500	50,387,100	2,861,300	6.0%
Expenditures							
Operating Expenses							
Purchased Power - Base	10,800,431	10,504,700	10,504,700	10,769,100	10,780,300	275,600	2.6%
Purchased Power - Fuel	12,295,267	13,413,200	15,413,200	14,147,600	14,323,800	(1,089,400)	-7.1%
Purchased Power - Regulatory Charge	5,786,469	6,131,600	6,131,600	6,598,100	6,567,400	435,800	7.1%
Departmental Expenses & Other	2,601,441	2,806,100	2,806,100	2,752,900	3,540,000	733,900	26.2%
Total Operating Expenses	31,483,608	32,855,600	34,855,600	34,267,700	35,211,500	355,900	1.0%
Non-Operating Expenses							
Annual Capital	7,291,994	11,059,000	11,059,000	14,444,573	10,778,400	(280,600)	-2.5%
Debt Service	2,976,908	3,823,700	3,823,700	2,968,300	3,913,700	90,000	2.4%
Total Non-Operating Expenditures	10,268,901	14,882,700	14,882,700	17,412,873	14,692,099	(190,601)	-1.3%
Total Expenditures	\$ 41,752,510	47,738,300	49,738,300	51,680,573	49,903,600	165,299	0.3%
Net Increase (Decrease)	4,546,027	(212,500)	(2,212,500)	(1,432,073)	483,500		
Beginning Unrestricted Cash	13,519,415	17,987,569	17,987,569	20,950,137	9,057,774		
Timing of Cash Flow	2,884,695	-	-	(10,460,290)	-		
Ending Unrestricted Cash	\$ 20,950,137	\$ 17,775,069	\$ 15,775,069	\$ 9,057,774	\$ 9,541,274		
# of Days of Reserve (45 day min)	243	197	165	96	99		

CITY OF BRYAN, TEXAS
Airport Fund Summary
Fiscal Year 2022

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	\$Chng/FY 21	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 21
Revenues							
Operating Revenues:							
Rent	\$ 230,728	\$ 230,900	\$ 230,900	\$ 230,000	\$ 226,600	\$ (4,300)	-1.9%
Fuel Revenue	287,088	308,512	308,512	330,000	312,000	3,488	1.1%
<i>Total Operating Revenues</i>	<u>517,816</u>	<u>539,412</u>	<u>539,412</u>	<u>560,000</u>	<u>538,600</u>	<u>(812)</u>	<u>-0.2%</u>
Non-Operating Revenues:							
Grants and Reimbursements	-	50,000	50,000	10,000	50,000	-	0.0%
Interest Income	661	1,300	1,300	663	700	(600)	-46.2%
Misc. Revenues	1,773	1,000	1,000	2,900	1,500	500	50.0%
Transfers In	190,000	235,000	235,000	270,500	442,950	207,950	88.5%
<i>Total Non-Operating Revenues</i>	<u>192,434</u>	<u>287,300</u>	<u>287,300</u>	<u>284,063</u>	<u>495,150</u>	<u>207,850</u>	<u>72.3%</u>
Total Revenues	<u>710,250</u>	<u>826,712</u>	<u>826,712</u>	<u>844,063</u>	<u>1,033,750</u>	<u>207,038</u>	<u>25.0%</u>
Expenditures							
Operating Expenses:							
Salaries and Benefits	223,803	195,800	195,800	187,000	209,900	14,100	7.2%
Supplies	(3,714)	12,000	12,000	12,350	12,000	-	0.0%
Fuel for resale	184,366	229,050	229,050	204,100	229,950	900	0.4%
Maintenance	15,029	12,000	12,000	15,300	18,350	6,350	52.9%
Other Services and Charges	64,955	36,900	36,900	54,810	44,140	7,240	19.6%
<i>Total Operating Expenses</i>	<u>484,439</u>	<u>485,750</u>	<u>485,750</u>	<u>473,560</u>	<u>514,340</u>	<u>28,590</u>	<u>5.9%</u>
Non-Operating Expenses:							
Debt Service	81,918	80,911	80,911	82,627	84,915	4,004	4.9%
Annual Capital	12,950	103,300	103,300	200,000	302,500	199,200	192.8%
Administrative Reimbursement	124,557	112,693	112,693	112,693	125,335	12,642	11.2%
<i>Total Non-Operating Expenses</i>	<u>219,425</u>	<u>296,904</u>	<u>296,904</u>	<u>395,320</u>	<u>512,750</u>	<u>215,846</u>	<u>72.7%</u>
Total Expenditures	<u>703,864</u>	<u>782,654</u>	<u>782,654</u>	<u>868,880</u>	<u>1,027,090</u>	<u>244,436</u>	<u>31.2%</u>
Net Increase /(Decrease)	6,385	44,058	44,058	(24,817)	6,660		
Beginning Operating Funds	125,045	63,870	102,717	102,717	77,900		
Timing of Cash Flows	(28,713)	-	-	-	-		
Ending Operating Funds	<u>\$ 102,717</u>	<u>\$ 107,928</u>	<u>\$ 146,775</u>	<u>\$ 77,900</u>	<u>\$ 84,560</u>		
# of Days of Reserve	77	81	110	60	60		
Reserve Requirement :							
(60 days operating expenses)	\$ 79,634	\$ 79,849	\$ 79,849	\$ 77,845	\$ 84,549		
# of Days Required	60	60	60	60	60		

Operating Funds = Unrestricted Cash



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Airport Fund

Mission Statement

To provide high-quality General Aviation facilities and superior service for the citizens of Bryan and the local community.

Strategic Incentives

- Provide an attractive transportation mode that leaves a lasting positive impression on residents and visitors to the Brazos Valley
- Continue to upgrade and improve Coulter Airfield facilities and infrastructure through the pursuit of funding from Texas Department of Transportation - Aviation Division, and profits resulting from superior management of the facility with the overall goal of making and retaining Coulter Airfield as the best General Aviation airport in the region

Fiscal Year 2021 Accomplishments

- Finalize Airport Layout Plan
- Began engineering phase of Asphalt Rehabilitation Project
- Hosted field trips for local students

Fiscal Year 2022 Goals and Objectives

- Begin construction phase of Asphalt Rehabilitation Project
- Promote awareness of Coulter Airfield among citizens of Bryan
- Increase aircraft operations
- Complete Hangar H3 Office Space Addition

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 223,804	\$ 195,800	\$ 195,800	\$ 187,000	\$ 209,900	\$ 14,100	7.2%
Supplies	180,650	241,050	241,050	216,450	241,950	900	0.4%
Maintenance & Services	54,007	48,900	48,900	61,290	62,490	13,590	27.8%
Miscellaneous/Admin Reimb	150,535	112,693	112,693	121,513	125,335	12,642	11.2%
Capital Outlay	12,950	103,300	103,300	200,000	302,500	199,200	192.8%
Debt Service	81,918	80,911	80,911	82,627	84,915	4,004	4.9%
Total Expenses	\$ 703,864	\$ 782,654	\$ 782,654	\$ 868,880	\$ 1,027,090	\$ 244,436	31.2%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Airport Manager	1	1	1	1	1
Lead Airport Operations Specialist	1	1	1	1	1
Total	2	2	2	2	2

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
# of Offices Leased	4	4	4	4	4
Revenue generated	\$ 8,940	\$ 8,340	\$ 8,340	\$ 8,340	\$ 8,340
Tie Down Revenue	\$ 2,200	\$ 2,400	\$ 2,400	\$ 1,920	\$ 1,920
# of T Hangers	46	46	46	45	45
Box Hangars Leased	4	4	4	4	4
Revenue generated	\$ 201,753	\$ 189,119	\$ 189,119	\$ 190,974	\$ 202,647
# of Ground Leases	4	4	4	4	4
Revenue generated	\$ 9,435	\$ 9,360	\$ 9,360	\$ 9,435	\$ 9,435
Maintenance Fee	2	2	2	1	1
Revenue generated	\$ 8,400	\$ 8,400	\$ 8,400	\$ 4,550	\$ 4,200

CITY OF BRYAN, TEXAS
Bryan Commerce and Development (BCD) Fund Summary
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
<u>Revenues</u>							
<u>Operating Revenues:</u>							
Sale of land	\$ -	\$ -	\$ -	\$ 30,320	\$ -	\$ -	0.0%
Traditions Lot Sales	1,835,317	-	-	169,680	200,000	\$ 200,000	0.0%
<i>Total Operating Revenues</i>	1,835,317	-	-	200,000	200,000	200,000	0.0%
<u>Non-Operating Revenues:</u>							
Interest Income	45,576	19,400	19,400	10,500	10,553	(8,847)	-45.6%
Transfers from other funds	-	-	-	3,663,102	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	1,500,000	1,500,000	0.0%
<i>Total Non-Operating Revenues</i>	45,576	19,400	19,400	3,673,602	1,510,553	1,491,153	7686.4%
Total Revenues	1,880,893	19,400	19,400	3,873,602	1,710,553	1,691,153	8717.3%
<u>Expenditures</u>							
<u>Operating Expenses:</u>							
Other services and charges	88,983	30,272	30,272	489,750	212,000	181,728	600.3%
Land Purchase	-	1,000,000	4,000,000	4,187,424	-	(1,000,000)	-100.0%
Land Purchase - Builder Infill Program	-	300,000	300,000	-	300,000	-	0.0%
Buildings	-	-	3,000,000	2,911,588	-	-	0.0%
Contractual Obligations	-	-	1,125,000	525,000	100,000	100,000	0.0%
Lake Walk Innovation Center Operations	-	-	-	600,000	250,000	250,000	0.0%
<i>Total Operating Expenses</i>	88,983	1,330,272	8,455,272	8,713,762	862,000	(468,272)	500.3%
<u>Non-Operating Expenses:</u>							
Admin Reimbursements	45,863	49,915	49,915	49,915	55,377	5,462	10.9%
Transfer to General Fund	500,000	-	-	-	-	-	0.0%
<i>Total Non-Operating Expenses</i>	545,863	49,915	49,915	49,915	55,377	5,462	10.9%
Total Expenditures	634,846	1,380,187	8,505,187	8,763,677	917,377	(462,810)	-33.5%
Net Increase/(Decrease)	1,246,047	(1,360,787)	(8,485,787)	(4,890,075)	793,176		
Beginning Operating Funds	3,871,411	4,493,361	4,890,085	4,890,085	10		
Timing of Cash Flows	(227,373)	-	-	-	-		
Ending Operating Funds	\$ 4,890,085	\$ 3,132,574	\$ (3,595,702)	\$ 10	\$ 793,186		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		



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SPECIAL REVENUE OVERVIEW

FUND DESCRIPTION

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

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

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

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

HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax (“HOT”) Fund is used to account for the revenues from the City’s 7% tax on receipts from all eligible hotel, motel, and bed and breakfast occupancies within the City of Bryan. By law, at least 1% of the 7% tax rate must be spent on advertising and promotion of the city and its vicinity. No more than 15% of the collected revenue can be spent on promotion of the arts. A maximum of 50% of the collected revenue can be spent on historical restoration and preservation. Chapter 351 of the Texas Local Government Code governs the use of HOT proceeds. During the 2015 Texas legislative session, House Bill 3629 added language to Chapter 351 which applies only to the cities of Bryan and College Station. The new bill allows the City to use HOT revenues to construct, operate, or expand sporting facilities under certain circumstances.

The FY 2022 budgeted HOT revenues are \$1,607,200, which is \$666,350, or 70.8%, above FY 2021 adopted budget revenues. The budgeted revenues include \$1,600,000 for room tax receipts and \$7,200 for interest income.

The City entered into an agreement with Atlas Hotel, LP (“The Stella”) in FY 2014 and The Stella Hotel opened its doors in March 2017. Through The Stella agreement the City will pay, on a reimbursement basis, 50% of the HOT tax collected and remitted by The Stella for advertising and other qualifying expenditures up to a maximum of \$2,250,000. During FY 2022 the City expects to reimburse The Stella \$100,000. The projected remaining contract balance at fiscal year-end 2022 will be \$1,620,908.

Including The Stella Hotel agreement, the FY 2022 HOT expenditures are expected to be \$1,761,380, this is an increase of \$172,697, or 10.9%, over the FY 2021 adopted budget. The City conservatively budgeted revenues in FY 2021 due to the COVID-19 pandemic and limited traveling.

The FY 2022 adopted expenditures include funding for Destination Bryan of \$1,240,000. At the time of the FY 2021 budget preparation, Destination Bryan had not been established therefore funds were budgeted under a generic destination marketing line item. Additional funding for FY 2022 includes The Arts Council which is budgeted to receive \$111,780, the City of Bryan Parks and Recreation department is budgeted to receive \$89,600 to focus on attracting sports tournaments and other events to the City of Bryan. The City of Bryan Communications and Marketing department

is budgeted to receive \$75,000 to promote tourism and attract tourists to Bryan through statewide marketing campaigns and targeted advertising. The FY 2022 budget also includes \$65,000 for the funding of unspecified events throughout the City. The City has also budgeted funding of \$50,000 for historical restoration in Downtown Bryan, funding of \$25,000 for the Veteran's Memorial, and funding of \$5,000 for the Chamber of Commerce.

The FY 2022 ending fund balance is projected to be \$1,863,560, or 386 days, which is above the reserve target of \$289,542, or 60 days.

STREET IMPROVEMENT FUND (TRANSPORTATION FEE)

The Street Improvement Fund was established by ordinance in 1998. The transportation fees associated with this fund are restricted to the maintenance, repair, reconstruction, or extension of the existing street system in the City. The current fee schedule assesses the street improvement fee to all electric customers that reside within Bryan city limits. The rates are also scaled according to size: residential, small commercial, medium commercial and large commercial. Transportation fees are 86% of the combined transportation/drainage rates charged to customers.

The City of Bryan issued Combination Tax and Revenue Certificates of Obligation, Series 2009, in the aggregate principal amount of \$3,000,000 for public infrastructure improvements. In 2019, the Series 2009 bonds were refunded through the City's issuance of \$4,880,000 of General Obligation refunding bonds, with a principal balance allocated to the Street Improvement Fund of \$1,601,375. During FY 2020, the City of Bryan issued Certificates of Obligation for the construction related to the Travis Bryan Midtown Park. A total principal balance of \$3,719,692 was allocated to the Street Improvement Fund. At fiscal year-end 2022, the projected outstanding principal balance for all issuances is projected to be \$4,625,009.

The total revenues for the FY 2022 budget for the Street Improvement Fund are expected to be \$6,035,000. The budgeted revenues include transportation fees of \$5,800,000, a transfer from TIRZ 19-Nash of \$105,000 which is the final payment for the roundabout street improvement, other income including penalties of \$70,000, and interest income of \$60,000.

The total expected expenditures for FY 2022 are \$8,583,830 which is a decrease of \$1,675,004, or 16.3% from the FY 2021 adopted budget. The majority of budgeted expenditures are for street improvements capital of \$5,227,204, which is also the largest decrease of \$1,483,974, or 22.1%, and the budgeted expenditures for street improvement maintenance is expected to be \$2,405,000, which is also a decrease from the FY 2021 adopted budget of \$385,000, or 13.8%, from the FY 2021 adopted budget and both variances are due to the timing of the CIP operating cash funded projects. Other expenditures include a transfer to debt service of \$370,814, professional and contractual services totaling \$288,499, utility administration reimbursement of \$109,936, salaries and benefits of \$102,800, administrative reimbursements of \$55,577, and uncollectible accounts of \$24,000.

The FY 2022 ending fund balance is expected to be \$1,435,589, or 61 days, which is above the reserve target of \$1,411,041, or 60 days.

DRAINAGE FUND

Originally established in 1998, the Drainage Fee is used to improve drainage in the City through maintenance, extensions, and improvements, as well as addressing federal storm water mandates. The current rate schedule in effect for FY 2022 includes rates charged to electric customers that reside within the city limits of Bryan. Rates are also scaled according to size: residential, small commercial, medium commercial and large commercial. Drainage Fees are 14% of the combined Transportation/Drainage rates charged.

In FY 2021, the City of Bryan issued Certificates of Obligation for construction related to the Travis Bryan Midtown Park. A total principal balance of \$1,839,205 was allocated to the Drainage Fund. The projected outstanding principal balance at fiscal year-end 2022 is projected to be \$1,712,529.

FY 2022 total adopted revenues are \$1,012,500. Included in this total are drainage fees of \$990,000, other-penalty income of \$11,500, and non-operating interest income of \$11,000.

The total expected expenditures for FY 2022 are \$1,583,950, which is an increase of \$497,524, or 45.8%, from the FY 2021 adopted budget. Drainage capital improvement projects budgeted for FY 2022 total \$1,264,452, which is an increase of \$499,452, or 65.3%, from the FY 2021 adopted budget and makes up the majority of the increase. The year over year changes are related to the timing of the CIP operating cash funded projects. Additional expenditures include administrative reimbursements of \$157,535, a transfer to debt service of \$91,485, a transfer of \$50,000 to cover utility administrative reimbursements, maintenance and planning expenses totaling \$15,478, and uncollectible amounts of \$5,000.

The FY 2022 ending fund balance is expected to be \$264,708, or 61 days, which is above the reserve target of \$260,375, or 60 days.

TIRZ #10 – TRADITIONS FUND

Tax Increment Financing Zone #10 – Traditions (TIRZ 10) was created by City Council ordinance in March 2000. This improvement zone is located on the south west edge of Bryan. The zone was created to develop the infrastructure for the “Traditions” project, which includes a championship golf course, facilities for the Texas A&M University golf team, upscale residential development and most recently, the Atlas Hotel development (“The Stella Hotel and Lake Walk development”). Tax receipts from the improvements within the zone coupled with proceeds from the sale of residential lots during the early years were included in the development plan as resources for servicing the debt issued for improvements in this zone.

The City of Bryan issued Combination Tax and Surplus Utility System Revenue Certificates of Obligation, Series 2000A, in the aggregate principal amount of \$17,000,000 for public infrastructure improvements within this TIRZ. In 2005, the Series 2000A bonds were refunded through the City’s issuance of \$13,696,712 of General Obligation refunding bonds. The Series 2005 bonds were subsequently refunded in 2015 through the issuance of \$7,965,728 General Obligation Refunding bonds. The projected outstanding principal balance at fiscal year-end 2022 is \$2,634,897. The City contributes all of its incremental tax revenues to TIRZ 10. Brazos County contributes 80% of its maintenance and operations rate to TIRZ 10 through 2024.

Total revenues are projected to be \$3,721,245, which is an increase of \$189,828, or 5.4%, from the FY 2021 adopted budget. The increase is related to the estimated property tax revenues for FY 2022 which are \$2,395,134 and contributions from Brazos County are estimated to be \$1,311,111 in property taxes. Interest earnings are projected to generate \$15,000 in revenue during FY 2022.

The total expected expenditures for FY 2022 are \$3,542,560, which is an increase of \$244,303, or 7.4%, from the FY 2021 adopted budget. FY 2022 expenditures include advanced funding reimbursements of \$2,800,000, debt service payments in the amount of \$717,560, and contractual services of \$25,000.

The FY 2022 ending fund balance is expected to be \$2,115,619 which is above the reserve requirement of \$50,000.

TIRZ #19 – NASH STREET FUND

Tax Increment Financing Zone #19 – Nash Street (TIRZ 19) was created by City Council ordinance in June 2007. This improvement zone is located on 122 acres along the Villa Maria Road and FM 158 corridor within the corporate limits of Bryan. TIRZ 19 was created to develop the retail and commercial portions of the project along William J. Bryan Parkway and Villa Maria Road.

The City of Bryan issued Tax and Revenue Certificates of Obligation, Series 2005, in the aggregate principal amount of \$1,747,642 for public infrastructure improvements within TIRZ 19. Subsequently, in 2007, the City issued Tax and Revenue Certificates of Obligation, Series 2007, in the aggregate principal amount of \$200,000 for TIRZ 19 projects. In 2014, the 2005 bonds were refunded. In 2016 the 2007 bonds were refunded. The outstanding principal balance at fiscal year-end 2021 for all issuances, will be \$616,257. The City contributes all of its incremental tax revenues to TIRZ 19. Brazos County allowed 100% of its maintenance and operations rate to be diverted through 2013. Brazos County no longer participates in TIRZ 19.

Revenues for FY 2022 total \$422,295 which include property tax revenues of \$420,795 and interest income of \$1,500.

The FY 2022 estimated total expenditures are \$291,689 which are all transfers to other funds. The transfers include a transfer to the debt service fund of \$136,689, a transfer to the street improvement fund of \$105,000 for the final payment toward the reimbursement of the roundabout, and a transfer to the general fund of \$50,000.

The FY 2022 ending fund balance is expected to be \$339,136, which is above the reserve requirement of \$50,000.

TIRZ #21 – DOWNTOWN FUND

Tax Increment Financing Zone #21 – Downtown (TIRZ 21) was created by City Council ordinance in December 2006. This improvement zone is located in downtown Bryan. The zone was created to support the re-development of the downtown district.

Future projects that may be funded from TIRZ 21 include improvements related to the re-development of the north end of downtown, quiet zone improvements and funding for the downtown Façade Improvement Program. Completed projects

include the demolition of non-historical structures that were in a state of disrepair and various market studies related to the development of Downtown.

The City anticipates issuing debt related to the Downtown Quiet Zone in FY 2022. TIRZ 21 is projected to pay debt service payments related to this issuance.

The City of Bryan estimates FY 2022 revenues to total \$343,007 which will include \$247,932 in property tax revenues, transfers in for a reimbursement resolution of \$92,000, and interest income of \$3,075.

Total expenditures for TIRZ 21 are \$385,895 and include \$282,583 for a transfer to the debt service fund and \$103,312 for façade improvements.

The FY 2022 ending fund balance is expected to be \$541,554, which is above the \$50,000 reserve requirement.

TIRZ #22 – TARGET TRACT/NORTH TRACT FUND

Tax Increment Financing Zone #22 (TIRZ 22) was created by City Council ordinance in February 2007. This improvement zone is located on 282 acres along Briarcrest Drive and the east frontage road of N. Earl Rudder Freeway. TIRZ 22 was created to support the development of a multi-phase regional retail center (known as the “Bryan Towne Center”) and other mixed use development. This development is expected to add significant ad valorem and sales tax base to the City of Bryan. The boundary of this zone was expanded in January 2010 to include approximately 290 acres north of Briarcrest Drive. Due to the expansion, the project and finance plan was also amended to include additional development within the revised boundary. Because the two development agreements determine developer funding on revenues distinct to each agreement, two separate funds were established in FY 2016. The Target tract represents the original 2007 agreement and the North tract represents the 2010 agreement. Both funds make up the entirety of TIRZ 22. Activity within these tracts is anticipated to generate increased valuations to repay outstanding debt. The City contributes all of its incremental tax revenues to TIRZ 22. Brazos County has agreed to allow 100% of its maintenance and operations rate to be diverted to TIRZ 22 through 2023.

TARGET TRACT

The City of Bryan issued Certificates of Obligation, Series 2007, in the aggregate principal amount of \$4,653,900 for public infrastructure improvements within TIRZ 22. Subsequently, in 2008, the City issued Tax and Revenue Certificates of Obligation, Series 2008, in the aggregate principal amount of \$287,914 for projects. In 2016 the 2007 bonds were refunded. The outstanding principal balance for the Target tract for FY 2022 is projected to be \$1,365,846.

The FY 2022 Target Tract revenues are budgeted to be \$486,358, which is \$24,786 or 5.4%, above the FY 2021 adopted budget. Property Tax revenues for FY 2022 in the Target tract are projected to be \$289,975, which is the majority of the increase at \$17,254, or 6.3% from the FY 2021 adopted budget. Brazos County also participates in TIRZ 22 and expects to contribute \$195,483 in property taxes. Interest income is expected to be \$900.

FY 2022 Target tract expenditures are budgeted to be \$479,167, which is \$24,906, or 5.5%, above the FY 2021 adopted budget. The expenditures include a transfer to debt service in the amount of \$289,167 and a transfer to the General Fund of \$190,000 for reimbursement of expenditures from prior years.

The FY 2022 ending fund balance is expected to be \$73,421, which is above the reserve requirement of \$50,000.

NORTH TRACT

In September 2013, bond funds of \$1,481,500 were assigned from Tax and Revenue Certificate of Obligation, Series 2010 to the North tract development to fund infrastructure costs. The North tract will have an outstanding principal balance of \$841,971 at FY 2022 year-end.

The FY 2022 North Tract revenues are budgeted to be \$205,056, which is \$3,010, or 1.5%, above the FY 2021 adopted budget. The FY 2022 projected revenues include property tax revenues of \$119,869, Brazos County expects to contribute property taxes in the amount of \$82,661, and interest income of \$2,526.

The FY 2022 North Tract expenditures are budgeted to be \$206,178, which is \$4,395, or 2.2%, above the FY 2021 adopted budget. The budgeted expenditures for the North tract include a transfer to debt service in the amount of \$116,178 and contractual services of \$90,000.

The FY 2022 ending fund balance is expected to be \$70,025, which is above the reserve requirement of \$50,000.

COURT TECHNOLOGY FUND

The Court Technology Fund accounts for the receipts and disbursement of the administrative court cost assessed on each municipal court conviction (excluding City ordinances). The amounts realized from the collection of this fee must be used in accordance with State law. Expenditures are limited to technological purchases that enhance the operation of the Municipal Court.

FY 2022 projected revenues are expected to be \$27,500. Revenues from the technology fee are anticipated to be \$25,000, while interest income is expected to be \$2,500. There are no projected changes in FY 2022 budgeted revenues from the FY 2021 adopted budget.

Expenses for FY 2022 are projected to be \$29,500 which include \$16,000 for maintenance costs for Municipal Court software, and \$13,500 for supplies. There are no projected changes in FY 2022 budgeted expenditures from the FY 2021 adopted budget.

The FY 2022 ending fund balance is expected to be \$188,107 which is above the reserve target of \$4,849.

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 2022 are budgeted to be \$2,286,526, a decrease of \$107,691, or 4.5% over the FY 2021 adopted budget of \$2,394,217. Revenues budgeted for the Community Development Fund include a community block grant of \$1,027,905, a HOME grant of \$913,888, a CDBG CV 3 grant of \$169,388, a HOME program income amount of \$75,000, a CD TERAP grant of \$67,045, a revolving loan of \$19,500, and a CDBG Cares grant of \$13,800. Budgeted revenues are based on the projected remaining grant balances at year end.

Expenditures for FY 2022 in the Community Development Fund are budgeted to be \$2,286,526, this is a decrease of \$107,691, 4.5% over the FY 2021 budget of \$2,394,217. The Community Development fund relies solely on grant funding for all operational expenditures. The department can only spend funding which has been awarded. Budgeted expenditures are based on the projected remaining grant balances at year end

The FY 2022 ending fund balance is expected to be \$0, which meets the minimum reserve balance.

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 2022 revenues are for interest income at \$6,230. There are no projected expenditures in FY 2022.

The FY 2022 ending fund balance is expected to be \$1,253,730, which meets the minimum target fund balance of \$0.

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 2022 are projected to be \$311,650, which is a decrease of \$122,086, or 28.1%, due to the decline in oil and gas property values and royalty income. Revenues include oil and gas royalties that are estimated at \$185,000, property taxes on mineral values that are estimated at \$122,556 and will be transferred from the General Fund to the Oil and Gas Fund, and interest income budgeted at \$4,094. There are no expenditures budgeted for FY 2022..

The FY 2022 ending fund balance is expected to be \$1,136,950, which is above the minimum target fund balance of \$0.

MIDTOWN PARK OPERATIONS FUND

The Midtown Park Operations Fund was established during FY 2020 to account for the revenues and expenses associated with the Travis Bryan Midtown Park Operations.

As construction progresses at Midtown Park, limited operation are also expected to begin during FY 2022. Total FY 2022 projected revenues are expected to be \$3,626,500. Operating revenues for FY 2022 include operations for the indoor facility which are projected to be \$2,011,100 and the Travis Park Field revenues which are expected to be \$350,400. Other revenues include a transfer from the General Fund of \$1,000,000 to support operations, naming rights revenues are expected to be \$250,000, and interest income is estimated at \$15,000.

Total expenditures budgeted for Midtown Park Operations fund for FY 2022 are projected to be \$4,667,570. New operations including the indoor facility expenses are budgeted at \$3,690,100 and Travis Park Field expenses are budgeted at \$358,070. Other expenditures separate from the indoor facility and the ball fields include capital, salaries, benefits, miscellaneous start up and operating costs total \$619,400.

The FY 2022 ending fund balance is projected to be \$1,094,808.

MIDTOWN PARK CONSTRUCTION FUND

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

Total projected revenues for FY 2022 include interest income of \$50,000. No other revenues are projected for FY 2022.

Total expenditures for FY 2022 include \$5,000,000 for capital projects. Timing of capital projects may vary throughout the year.

The FY 2022 ending fund balance is projected to be \$2,563,762.

PHILLIPS EVENT CENTER (PEC) FUND

The facilities associated with the Phillips Event Center were donated to the City of Bryan by Mr. Wallace Phillips. The 107-acre golf course was donated in December 2017 and the PEC event center and facilities were donated to the City in May 2020. The Phillips Event Center Fund was established during FY 2021 to account for the revenues and expenses associated with the golf course and event center therefore, no budget was adopted in FY 2021 for the PEC fund. The event center sustained extensive damage during the February 2021 Winter Storm causing the event center to be closed for repairs into FY 2022.

Total FY 2022 projected revenues are expected to be \$3,750,000. In FY2022, a transfer in of \$3,000,000 from the General Fund is projected to cover costs of operations and repairs to the facility. Revenues from the golf course are anticipated to be \$650,000 and revenues from the event center are anticipated to be \$100,000.

Total expenditures for the PEC fund of \$3,724,400 include golf course, facilities, and other operating expenditures. Expenditures for the golf course in FY 2022 are projected to be \$850,600 which include \$483,500 for contract labor, \$172,000 for supplies, \$118,600 for the rebuilding of hole #8 bridge, and \$76,500 for maintenance costs. Expenditures for the PEC facilities in FY 2022 are projected to be \$2,440,000 which include \$1,500,000 for capital projects to restore facilities from the February 2021 Winter Storm, \$400,000 for contract labor, \$240,000 for supplies, \$200,000 for food and beverage inventory, and \$100,000 for maintenance costs. Other expenses for PEC for FY 2022 are projected to be \$433,800 which include \$380,000 for management fees and incentives, \$44,000 for rental of equipment, and \$9,800 for insurance expenses.

The FY 2022 ending fund balance is projected to be \$180,952.

THE 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 2022 projected revenues are expected to be \$1,016,362, which include revenues from the theaters of \$616,362 and \$400,000 of transfers in from the General Fund to fund the initial operations.

Total expenditures for the Queen and Palace Theaters Fund in FY 2022 are projected to be \$896,926 which include \$491,926 for facilities and \$405,000 for other operating expenditures.

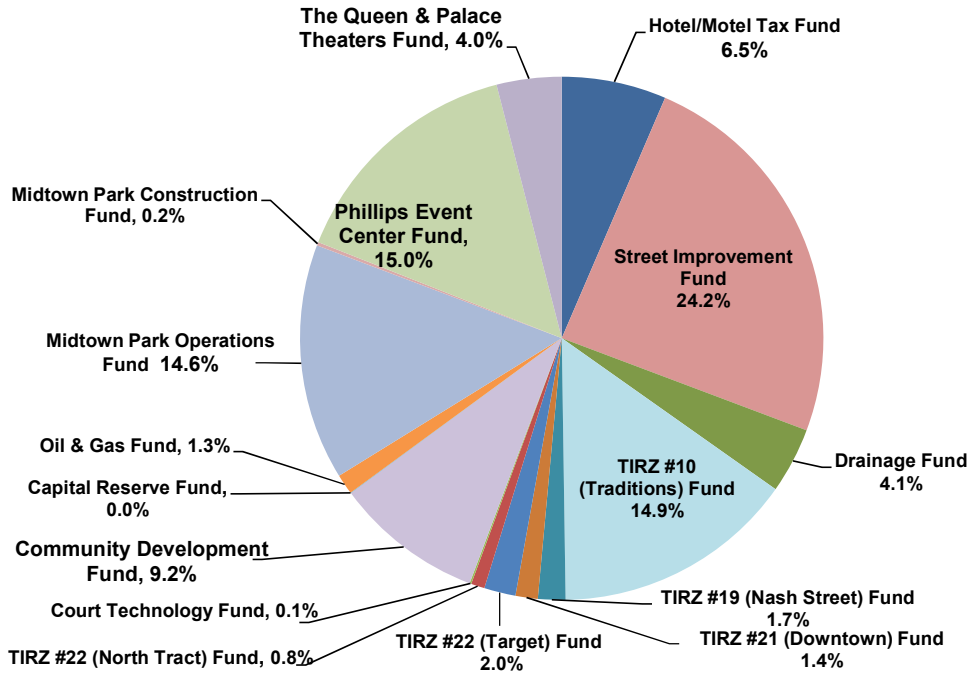
The FY 2022 ending fund balance is projected to be \$124,436.

CITY OF BRYAN, TEXAS
Special Revenue Fund Summary
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Revenues							
Hotel/Motel Tax Fund	\$ 1,127,172	\$ 940,850	\$ 940,850	\$ 1,212,000	\$ 1,607,200	\$ 666,350	70.8%
Street Improvement Fund	6,087,586	6,270,000	6,270,000	6,190,000	6,035,000	(235,000)	-3.7%
Drainage Fund	897,768	1,009,000	1,009,000	1,012,500	1,012,500	3,500	0.3%
TIRZ #10 (Traditions) Fund	3,514,822	3,531,417	3,531,417	3,485,000	3,721,245	189,828	5.4%
TIRZ #19 (Nash Street) Fund	394,501	397,066	397,066	396,700	422,295	25,229	6.4%
TIRZ #21 (Downtown) Fund	211,121	219,697	219,697	213,000	343,007	123,310	56.1%
TIRZ #22 (Target) Fund	439,380	461,572	461,572	457,572	486,358	24,786	5.4%
TIRZ #22 (North Tract) Fund	215,970	202,046	202,046	202,046	205,056	3,010	1.5%
Court Technology Fund	27,517	27,500	27,500	27,500	27,500	-	0.0%
Community Development Fund	1,441,260	2,394,217	2,394,217	2,574,179	2,286,526	(107,691)	-4.5%
Capital Reserve Fund	20,076,956	26,471	26,471	19,500	6,230	(20,242)	-76.5%
Oil & Gas Fund	550,594	433,736	433,736	335,956	311,650	(122,086)	-28.1%
Midtown Park Operations Fund	3,005,715	13,500	13,500	13,500	3,626,500	3,613,000	26763.0%
Midtown Park Construction Fund	13,026,258	60,000	60,000	60,000	50,000	(10,000)	-16.7%
Phillips Event Center Fund	-	-	-	2,208,852	3,750,000	3,750,000	0.0%
The Queen & Palace Theaters Fund	-	-	-	65,000	1,016,362	1,016,362	0.0%
Total Revenues	\$ 51,016,620	\$ 15,987,072	\$ 15,987,072	\$ 18,473,305	\$ 24,907,428	\$ 8,920,356	55.8%
Expenditures							
Hotel/Motel Tax Fund	\$ 1,496,260	\$ 1,588,683	\$ 1,588,683	\$ 1,412,148	\$ 1,761,380	\$ 172,697	10.9%
Street Improvement Fund	5,328,105	10,258,834	10,258,834	9,925,500	8,583,830	(1,675,004)	-16.3%
Drainage Fund	2,437,712	1,086,426	2,086,426	2,035,615	1,583,950	497,524	45.8%
TIRZ #10 (Traditions) Fund	2,109,776	3,298,257	3,298,257	3,298,257	3,542,560	244,303	7.4%
TIRZ #19 (Nash Street) Fund	540,285	449,904	519,904	410,773	291,689	(158,215)	-35.2%
TIRZ #21 (Downtown) Fund	90,600	625,000	625,000	175,000	385,895	(239,105)	-38.3%
TIRZ #22 (Target) Fund	439,604	454,261	454,261	454,261	479,167	24,906	5.5%
TIRZ #22 (North Tract) Fund	204,599	201,783	201,783	201,783	206,178	4,395	2.2%
Court Technology Fund	26,090	29,500	29,500	19,500	29,500	-	0.0%
Community Development Fund	1,466,265	2,394,217	2,644,217	2,531,927	2,286,526	(107,691)	-4.5%
Capital Reserve Fund	18,300,000	575,000	4,075,000	4,075,000	-	(575,000)	-100.0%
Oil & Gas Fund	2,000,000	-	-	-	-	-	0.0%
Midtown Park Operations Fund	171,073	936,004	936,004	707,402	4,667,570	3,731,566	398.7%
Midtown Park Construction Fund	550,157	5,000,000	5,000,000	5,000,000	5,000,000	-	0.0%
Phillips Event Center Fund	-	-	2,297,000	2,053,500	3,724,400	3,724,400	0.0%
The Queen & Palace Theaters Fund	-	-	250,000	60,000	896,926	896,926	0.0%
Total Expenditures	\$35,160,526	\$26,897,869	\$34,264,869	\$32,360,666	\$33,439,571	\$ 6,541,701	24.3%

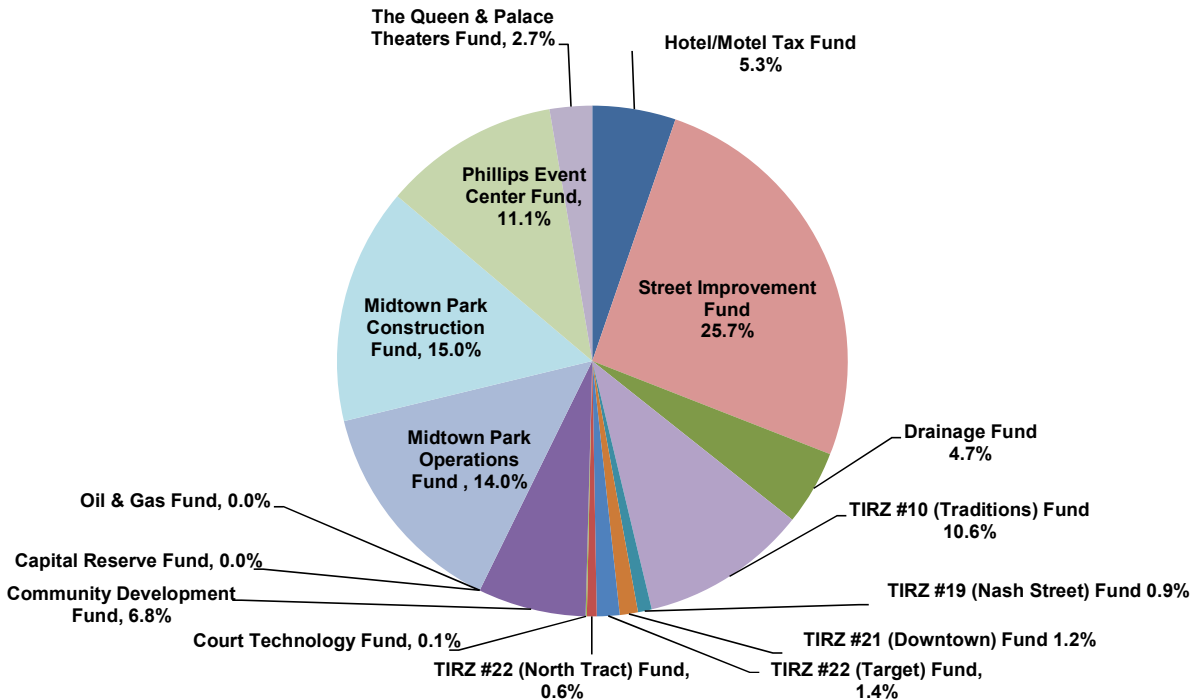
Special Revenue Fund

Revenues
Fiscal Year 2022
\$24,907,428



Special Revenue Fund

Expenditures
Fiscal Year 2022
\$33,336,259



CITY OF BRYAN, TEXAS
Hotel Tax Fund Summary
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
<u>Revenues</u>							
Room Tax Receipts	\$ 1,095,785	\$ 900,000	\$ 900,000	\$ 1,200,000	\$ 1,600,000	\$ 700,000	77.8%
Interest Income	28,913	40,850	40,850	12,000	7,200	(33,650)	-82.4%
Miscellaneous Revenues	2,474	-	-	-	-	-	0.0%
Total Revenues	1,127,172	940,850	940,850	1,212,000	1,607,200	666,350	70.8%
<u>Expenditures</u>							
Outside Agency Programs							
Arts Council	180,000	111,780	111,780	111,780	111,780	-	0.0%
Chamber of Commerce	5,000	5,000	5,000	5,000	5,000	-	0.0%
Communication Expenses - City of Bryan	69,740	125,000	125,000	125,000	75,000	(50,000)	-40.0%
Destination Bryan	-	-	-	946,547	1,240,000	1,240,000	0.0%
Destination Marketing	51,087	1,032,603	1,032,603	-	-	(1,032,603)	-100.0%
Downtown Bryan Association (DBA)	324,433	-	-	-	-	-	0.0%
Experience BCS	492,889	-	-	-	-	-	0.0%
Historical Restoration	-	50,000	50,000	-	50,000	-	0.0%
Parks and Recreation - City of Bryan	75,531	89,300	89,300	63,000	89,600	300	0.3%
The Stella - Economic Dev. Agreement	156,903	100,000	100,000	85,821	100,000	-	0.0%
Veterans Memorial	25,000	25,000	25,000	25,000	25,000	-	0.0%
Total Outside Agency Programs	1,380,583	1,538,683	1,538,683	1,362,148	1,696,380	157,697	10.2%
<u>Events</u>							
Unspecified Events	107,244	50,000	50,000	50,000	65,000	15,000	30.0%
Texas Reds	8,433	-	-	-	-	-	0.0%
Total Events	115,677	50,000	50,000	50,000	65,000	15,000	30.0%
Total Expenditures	1,496,260	1,588,683	1,588,683	1,412,148	1,761,380	172,697	10.9%
Net Increase/Decrease	(369,088)	(647,833)	(647,833)	(200,148)	(154,180)		
Beginning Fund Balance	2,615,508	2,083,317	2,217,888	2,217,888	2,017,740		
Timing of Cash Flows	(28,532)	-	-	-	-		
Ending Operating Funds	\$ 2,217,888	\$ 1,435,484	\$ 1,570,055	\$ 2,017,740	\$ 1,863,560		
# of Days Reserve	541	330	361	522	386		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 245,961	\$ 261,153	\$ 261,153	\$ 232,134	\$ 289,542		
# of Days Reserve Target	60	60	60	60	60		

CITY OF BRYAN, TEXAS
Street Improvement Fund Summary
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
<u>Revenues</u>							
Fees	\$ 5,938,458	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000	\$ -	0.0%
Other	51,058	70,000	70,000	70,000	70,000	-	0.0%
Interest Income	88,070	140,000	140,000	60,000	60,000	(80,000)	-57.1%
Total Revenues	6,077,586	6,010,000	6,010,000	5,930,000	5,930,000	(80,000)	-1.3%
Transfer from Other Funds	10,000	260,000	260,000	260,000	105,000	(155,000)	-59.6%
Total Revenues and Transfers In	6,087,586	6,270,000	6,270,000	6,190,000	6,035,000	(235,000)	-3.7%
<u>Expenditures</u>							
Salaries and Benefits	109,545	127,300	127,300	29,360	102,800	(24,500)	-19.2%
Street Improvement Maintenance	184,920	2,790,000	2,790,000	2,000,000	2,405,000	(385,000)	-13.8%
Professional Services	45,983	7,743	7,743	307,097	179,499	171,756	2218.2%
Admin Reimbursement	105,494	138,309	138,309	138,309	55,577	(82,732)	-59.8%
Uncollectible Accounts	(5,047)	24,000	24,000	24,000	24,000	-	0.0%
Contractual Services	44,840	-	-	110,000	109,000	109,000	0.0%
Annual Capital	4,312,857	6,711,178	6,711,178	6,856,430	5,227,204	(1,483,974)	-22.1%
Transfer to Debt Service	364,530	345,648	345,648	345,648	370,814	25,166	7.3%
Utility Admin. Reimbursement	164,984	114,656	114,656	114,656	109,936	(4,720)	-4.1%
Total Expenditures	5,328,105	10,258,834	10,258,834	9,925,500	8,583,830	(1,675,004)	-16.3%
Net Increase/(Decrease)	759,482	(3,988,834)	(3,988,834)	(3,735,500)	(2,548,830)		
Beginning Operating Funds	7,126,629	5,967,205	7,719,919	7,719,919	3,984,419		
Timing of Cash Flows	(166,192)	-	-	-			
Ending Operating Funds	\$ 7,719,919	\$ 1,978,371	\$ 3,731,085	\$ 3,984,419	\$ 1,435,589		
# of Days of Reserve	529	70	133	147	61		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 875,853	\$ 1,686,384	\$ 1,686,384	\$ 1,631,589	\$ 1,411,041		
# of Days Required	60	60	60	60	60		

CITY OF BRYAN, TEXAS
Drainage Fund Summary
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
<u>Revenues</u>							
Fees	\$ 990,898	\$ 950,000	\$ 950,000	\$ 990,000	\$ 990,000	\$ 40,000	4.2%
Other	12,520	12,000	12,000	11,500	11,500	(500)	-4.2%
Grants	(128,765)	-	-	-	-	-	0.0%
Interest Income	23,115	47,000	47,000	11,000	11,000	(36,000)	-76.6%
Total Revenues	897,768	1,009,000	1,009,000	1,012,500	1,012,500	3,500	0.3%
<u>Expenditures</u>							
Storm System Maintenance	11,558	-	-	1,478	1,478	1,478	0.0%
Contr Engineer/Planning	69,200	-	-	137,711	14,000	14,000	0.0%
Admin. Reimbursements	69,958	187,130	187,130	187,130	157,535	(29,595)	-15.8%
Land Purchases	38,127	-	-	-	-	-	0.0%
Uncollectible Accounts	(760)	5,000	5,000	5,000	5,000	-	0.0%
Storm System Capital	2,107,157	765,000	1,765,000	1,575,000	1,264,452	499,452	65.3%
Transfer to Debt Service	89,154	79,296	79,296	79,296	91,485	12,189	15.4%
Utility Admin Reimbursement	53,319	50,000	50,000	50,000	50,000	-	0.0%
Total Expenditures	2,437,712	1,086,426	2,086,426	2,035,615	1,583,950	497,524	45.8%
Net Increase/(Decrease)	(1,539,944)	(77,426)	(1,077,426)	(1,023,115)	(571,450)		
Beginning Operating Funds	3,000,493	392,705	1,859,273	1,859,273	836,158		
Timing of Cash Flows	398,724	-	-	-	-		
Ending Operating Funds	\$ 1,859,273	\$ 315,279	\$ 781,847	\$ 836,158	\$ 264,708		
# of Days Reserve	278	106	137	150	61		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 400,720	\$ 178,591	\$ 342,974	\$ 334,622	\$ 260,375		
# of Days Reserve Target	60	60	60	60	60		

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
Fiscal Year 2022

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	\$Chng/FY 21	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 21
<u>Revenues</u>							
Property tax - City	\$ 2,236,109	\$ 2,271,943	\$ 2,271,943	\$ 2,270,000	\$ 2,395,134	\$ 123,191	5.4%
Property tax - County	1,264,354	1,229,474	1,229,474	1,200,000	1,311,111	81,637	6.6%
Interest Income	14,359	30,000	30,000	15,000	15,000	(15,000)	-50.0%
Total Revenues	3,514,822	3,531,417	3,531,417	3,485,000	3,721,245	189,828	5.4%
<u>Expenditures</u>							
Transfer to Debt Service Fund	1,019,776	723,257	723,257	723,257	717,560	(5,697)	-0.8%
Transfers Out	300,000	2,550,000	2,550,000	2,550,000	2,800,000	250,000	9.8%
Contractual & Professional Services	590,000	25,000	25,000	25,000	25,000	-	0.0%
Total Expenditures	2,109,776	3,298,257	3,298,257	3,298,257	3,542,560	244,303	7.4%
Net Increase/(Decrease)	1,405,046	233,160	233,160	186,743	178,685		
Beginning Operating Funds	347,896	1,750,645	1,750,191	1,750,191	1,936,934		
Timing of Cash Flows	(2,751)	-	-	-	-		
Ending Operating Funds	\$ 1,750,191	\$ 1,983,805	\$ 1,983,351	\$ 1,936,934	\$ 2,115,619		
Fund Balance Reserve Requirement: (\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
Fiscal Year 2022

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	\$Chng/FY 21	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 21
Revenues							
Property tax - City	\$ 390,429	\$ 391,066	\$ 391,066	\$ 395,200	\$ 420,795	\$ 29,729	7.6%
Interest Income	4,072	6,000	6,000	1,500	1,500	(4,500)	-75.0%
Total Revenues	394,501	397,066	397,066	396,700	422,295	25,229	6.4%
Expenditures							
Construction Costs	-	52,000	52,000	-	-	(52,000)	-100.0%
Parks & Recreation Projects	203,600	-	70,000	12,869	-	(70,000)	-100.0%
Contractual Services	189,030	-	-	-	-	-	0.0%
Transfer to Debt Service Fund	137,655	137,904	137,904	137,904	136,689	(1,215)	-0.9%
Transfer to General Fund	-	-	-	-	50,000	50,000	0.0%
Transfer to Other Funds	10,000	260,000	260,000	260,000	105,000	(155,000)	-59.6%
Total Expenditures	540,285	449,904	519,904	410,773	291,689	(158,215)	-35.2%
Net Increase/(Decrease)	(145,784)	(52,838)	(122,838)	(14,073)	130,606		
Beginning Operating Funds	368,386	106,523	222,602	222,603	208,530		
Ending Operating Funds	\$ 222,602	\$ 53,685	\$ 99,764	\$ 208,530	\$ 339,136		
Fund Balance Reserve Requirement: (\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
Fiscal Year 2022

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	\$Chng/FY 21	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 21
<u>Revenues</u>							
Property tax - City	\$ 205,516	\$ 214,697	\$ 214,697	\$ 210,000	\$ 247,932	\$ 33,235	15.5%
Interest	5,605	5,000	5,000	3,000	3,075	(1,925)	-38.5%
Total Revenues	211,121	219,697	219,697	213,000	251,007	31,310	14.3%
<u>Transfers In</u>							
Reimbursement Resolution	-	-	-	-	92,000	92,000	0.0%
Total Revenues and Transfers In	211,121	219,697	219,697	213,000	343,007	123,310	56.1%
<u>Expenditures</u>							
Contractual Services	-	550,000	550,000	100,000	-	(550,000)	-100.0%
Façade Improvements	35,600	75,000	75,000	75,000	103,312	28,312	37.7%
Parks and Recreation Projects	55,000	-	-	-	-	-	0.0%
Transfer to Debt Service	-	-	-	-	282,583	282,583	0.0%
Total Expenditures	90,600	625,000	625,000	175,000	385,895	(239,105)	-38.3%
Net Increase/(Decrease)	120,521	(405,303)	(405,303)	38,000	(42,888)		
Beginning Operating Funds	425,920	503,978	546,442	546,442	584,442		
Ending Operating Funds	\$ 546,442	\$ 98,675	\$ 141,139	\$ 584,442	\$ 541,554		
Fund Balance Reserve Requirement: (\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Tract Fund Summary
Fiscal Year 2022

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	\$Chng/FY 21	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 21
<u>Revenues</u>							
Property tax - City	\$ 255,699	\$ 272,721	\$ 272,721	\$ 272,721	\$ 289,975	\$ 17,254	6.3%
Property tax - County	181,631	183,851	183,851	183,851	195,483	11,632	6.3%
Interest Income	2,050	5,000	5,000	1,000	900	(4,100)	-82.0%
Total Revenues	439,380	461,572	461,572	457,572	486,358	24,786	5.4%
<u>Expenditures</u>							
Transfer to Debt Service	294,604	294,261	294,261	294,261	289,167	(5,094)	-1.7%
Transfer to Other Funds	145,000	160,000	160,000	160,000	190,000	30,000	18.8%
Total Expenditures/Transfers	439,604	454,261	454,261	454,261	479,167	24,906	5.5%
Net Increase/(Decrease)	(224)	7,311	7,311	3,311	7,191		
Beginning Operating Funds	63,143	55,343	62,919	62,919	66,230		
Ending Operating Funds	\$ 62,919	\$ 62,654	\$ 70,230	\$ 66,230	\$ 73,421		
Fund Balance Reserve Requirement:							
(\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		

CITY OF BRYAN, TEXAS
TIRZ 22 - North Tract - Fund Summary
Fiscal Year 2022

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	\$Chng/FY 21	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 21
<u>Revenues</u>							
Property tax - City	\$ 125,462	\$ 119,650	\$ 119,650	\$ 119,650	\$ 119,869	\$ 219	0.2%
Property tax - County	89,119	79,846	79,846	79,846	82,661	2,815	3.5%
Interest Income	1,389	2,550	2,550	2,550	2,526	(24)	-0.9%
Total Revenues	215,970	202,046	202,046	202,046	205,056	3,010	1.5%
<u>Expenditures</u>							
Contractual Services	95,000	85,000	85,000	85,000	90,000	5,000	5.9%
Transfer to Debt Service	109,599	116,783	116,783	116,783	116,178	(605)	-0.5%
Total Expenditures/Transfers	204,599	201,783	201,783	201,783	206,178	4,395	2.2%
Net Increase/(Decrease)	11,371	263	263	263	(1,122)		
Beginning Operating Funds	59,513	50,942	70,884	70,884	71,147		
Ending Operating Funds	\$ 70,884	\$ 51,205	\$ 71,147	\$ 71,147	\$ 70,025		
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 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
<u>Revenues</u>							
Technology Fee	\$ 25,462	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
Interest Income	2,055	2,500	2,500	2,500	2,500	-	0.0%
Total Revenues	27,517	27,500	27,500	27,500	27,500	-	0.0%
<u>Expenditures</u>							
Supplies	-	13,500	13,500	3,500	13,500	-	0.0%
Maintenance	16,865	16,000	16,000	16,000	16,000	-	0.0%
Capital Outlay	9,225	-	-	-	-	-	0.0%
Total Expenditures	26,090	29,500	29,500	19,500	29,500	-	0.0%
Net Increase/(Decrease)	1,427	(2,000)	(2,000)	8,000	(2,000)		
Beginning Fund Balance	180,399	179,374	182,107	182,107	190,107		
Timing of Cash Flows	281	-	-	-	-		
Ending Operating Funds	\$ 182,107	\$ 177,374	\$ 180,107	\$ 190,107	\$ 188,107		
# of Days Reserve	2,548	2,195	2,228	3,558	2,327		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 4,289	\$ 4,849	\$ 4,849	\$ 3,205	\$ 4,849		
# of Days Reserve Target	60	60	60	60	60		

CITY OF BRYAN, TEXAS
Community Development Fund Summary
Fiscal Year 2022

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	\$Chng/FY 21	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 21
Revenues							
Community Development Block Grant	\$ 826,263	\$ 1,150,212	\$ 1,150,212	\$ 1,003,262	\$ 1,027,905	\$ (122,307)	-10.6%
HOME Grant	415,401	855,141	855,141	528,571	913,888	58,747	6.9%
Revolving Loan	32,953	19,000	19,000	19,000	19,500	500	2.6%
CDBG CV 3	-	-	-	401,488	169,388	169,388	0.0%
CD TERAP	-	-	-	92,020	67,045	67,045	0.0%
HOME Program Income	88,855	75,000	75,000	75,000	75,000	-	0.0%
CDBG Program Income	2	-	-	-	-	-	0.0%
Recaptured Funds	34,677	-	-	3,085	-	-	0.0%
CDBG Cares	43,109	294,864	294,864	451,753	13,800	(281,064)	-95.3%
Total Revenues	1,441,260	2,394,217	2,394,217	2,574,179	2,286,526	(107,691)	-4.5%
Expenditures							
CD Administration	169,337	168,246	168,246	168,219	167,886	(360)	-0.2%
CDBG Housing Admin	476,941	774,781	774,781	568,308	755,494	(19,287)	-2.5%
CDBG Public Services	89,197	126,185	126,185	164,644	124,025	(2,160)	-1.7%
CD Economic Development	121,160	100,000	100,000	78,839	-	(100,000)	-100.0%
CDBG Cares	43,111	294,864	544,864	451,753	13,800	(281,064)	-95.3%
CDBG CV 3	-	-	-	401,488	169,388	169,388	0.0%
CD TERAP	-	-	-	92,020	67,045	67,045	0.0%
HOME Admin	37,650	38,877	38,877	38,867	38,238	(639)	-1.6%
HOME Grants	528,869	891,264	891,264	567,789	950,650	59,386	6.7%
Total Expenditures	1,466,265	2,394,217	2,644,217	2,531,927	2,286,526	(107,691)	-4.5%
Net Increase/(Decrease)	(25,005)	-	(250,000)	42,252	-		
Beginning Fund Balance	24,944	-	(42,252)	(42,252)	-		
Timing of Cash Flows	(42,191)	-	-	-	-		
Ending Operating Funds	\$ (42,252)	\$ -	\$ (292,252)	\$ -	\$ -		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		

Community Development Fund

Mission Statement

To receive, allocate, and administer Community Development Block Grant (CDBG) and Home Investment Partnership Grant (HOME) funding and other appropriate funding as obtained, in accordance with guidelines published by the U.S. Department of Housing and Urban Development for the benefit of the citizens of the City of Bryan; to eliminate slum and blight; to meet National Objectives of the funding sources; and for the general betterment of the community.

Strategic Initiatives

- Expand the supply of safe and affordable housing.
- Reduce the isolation of income groups by decentralizing housing opportunities and expanding home ownership.
- Address needs of homeless through housing and supportive services by providing access to eligible programs.
- Address special needs populations through housing and supportive services by providing access to eligible services.
- Increase access to public services and public facilities as defined by HUD.
- Increase economic development by providing technical assistance to private non-profit, for profit developers, and special economic development loans to increase access to services for low to moderate-income individuals and increase job creation.
- Increase economic development by providing technical assistance to partners who work toward the elimination of slum/blighted areas.

Fiscal Year 2021 Accomplishments

- Provided funding to a minimum of 24 homeowners to improve housing stock for both minor and major rehabilitation/reconstruction - projected 60 total minor and 3 major rehab/reconstruction projects completed.
- Provided technical assistance to over 10 developers and contractors.
- Provided homebuyer's counseling and/or down payment assistance to 10 eligible households- 4 Down Payment Assistance (DPA) completed.
- Held 5 public hearings and numerous monthly public meetings to allow citizen input on various programs.
- Submitted 2021 Annual Action Plan and provided for 2nd modification to 2019 Annual Action Plan for 2 allocations of CDBG CARES funding & developed/submitted 2019 Consolidated Annual Action Plan.
- Provided technical assistance to local non-profit partners by serving on coalitions and committees.
- Provided supervisory and oversight of HOME/Community Housing Development Organization (CHDO) project and HOME monitoring.
- Served on Brazos Valley Coalition for the Homeless and Chaired Continuum of Care Committee.
- Provided leadership and coordination of additional CDBG grant funds from stimulus packet for impact of COVID-19.
- Provided technical assistance, coordinated request for payment (RFP) process and award for CDBG CARES (round1) -3 agencies and CDBG-third round of COVID funding (CV-3) one new and two amendments to CDBG CARES contracts.
- Applied and received additional funds for rent from Texas Department of Housing and Community Affairs-Texas Emergency Rent Assistance Program (TDHCA-TERAP) and implemented HOME emergency tenant base rent assistance program – serving estimated year- end 15 households.
- Continued with COVID related emergency economic development small business grants-projected 30 small businesses assisted.

Fiscal Year 2022 Goals and Objectives

- Provide funding to a minimum of 23 homeowners to improve housing stock for both minor and major rehabilitation/reconstruction projects and homebuyer's assistance to a minimum of 10 eligible citizens.
- Provide outreach on demolition program.
- Coordinate efforts on future housing impact projects such as a Community Forum and Partnership program 2 projects.
- Provide technical assistance to a minimum of two (2) housing related community committees/coalitions including Brazos County Housing Repair Coalition and Brazos Valley Coalition for the Homeless.
- Prepare and submit the 2022/2023 Annual Action Plan and the 2020/2021 Consolidated Annual Performance and Evaluation Plan.
- Provide Fair Housing awareness and initiatives for the public and attend HUD training as appropriate.
- Provided leadership and coordination of additional CARES grant funds from stimulus packet for impact of COVID-19.
- Monitor CDBG, CARES and CV3 public service agency program contracts and TDHCA TERAP contract.
- Provide technical assistance for 12 health/social services agencies and funding for 6 health/social services through joint RFP process and technical assistance through participation on a minimum of 3 social service boards/coalitions and committees such as Project Unity, United Way, and Bank on Brazos Valley.
- Provided funding and/or technical assistance to small businesses with 1 business being funded.
- Provide coordination of additional COVID-related programs, as appropriate.

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 396,352	\$ 449,563	\$ 455,563	\$ 386,289	\$ 460,834	\$ 11,271	2.5%
Supplies	8,037	12,399	12,399	10,725	14,016	1,617	13.0%
Maintenance & Services	71,196	76,388	76,388	62,676	73,174	(3,214)	-4.2%
Miscellaneous/Admin Reimb	990,680	1,855,867	2,099,867	2,072,237	1,738,502	(117,365)	-6.3%
Total Expenses	\$ 1,466,265	\$ 2,394,217	\$ 2,644,217	\$ 2,531,927	\$ 2,286,526	\$ (107,691)	-4.5%

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
CD Administration	\$ 169,337	\$ 168,246	\$ 168,246	\$ 168,219	\$ 167,886	\$ (360)	-0.2%
CDBG Housing Admin	476,941	774,781	774,781	568,308	755,494	(19,287)	-2.5%
CDBG Public Services	89,197	126,185	126,185	164,644	124,025	(2,160)	-1.7%
CD Economic Development	121,160	100,000	100,000	78,839	-	(100,000)	-100.0%
CDBG Cares	43,111	294,864	544,864	451,753	13,800	(281,064)	-95.3%
CDBG CV 3	-	-	-	401,488	169,388	169,388	0.0%
CD TERAP	-	-	-	92,020	67,045	67,045	0.0%
HOME Admin	37,650	38,877	38,877	38,867	38,238	(639)	-1.6%
HOME Grants	528,869	891,264	891,264	567,789	950,650	59,386	6.7%
Total Expenses	\$ 1,466,265	\$ 2,394,217	\$ 2,644,217	\$ 2,531,927	\$ 2,286,526	\$ (107,691)	-4.5%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
CD Manager	0.50	0.50	0.50	0.50	0.50
CD Assistant Manager	1.00	1.00	1.00	1.00	1.00
CD Program Analyst	1.00	1.00	1.00	1.00	1.00
CD Construction/Project Specialist	1.00	1.00	1.00	1.00	1.00
CD Assistant	1.00	1.00	1.00	1.00	1.00
Housing Rehabilitation Specialist	1.00	1.00	1.00	1.00	1.00
Total	5.50	5.50	5.50	5.50	5.50

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
# of households provided rehabilitation	60	23	23	60	20
# of households provided reconstruction	3	3	3	3	3
# of developers provided technical assistance	7	10	10	7	7
# of citizens provided homebuyers assistance	4	12	12	4	10
# of non-profits provided tech. assist. for housing/ support. serv.	2	2	2	2	2
# of Public Housing Authority residents receiving tech. assist.	25	25	25	25	25
# of individuals served through supportive services by non-profits who were provided technical assistance	2,500	2,500	2,500	2,500	3,000
# of youth facilities provided technical assistance or funding	2	2	2	2	2
# of agencies receiving funding or technical assistance	12	12	12	12	12
# of special projects	4	4	4	4	4
# of public hearings held	4	4	4	4	4
# of demolitions	1	1	1	1	-
# of low/moderate jobs created and/or retained from Special Economic Development program	30	10	10	30	1

CITY OF BRYAN, TEXAS
Capital Reserve Fund
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
<u>Revenues</u>							
Interest Income	\$ 76,956	\$ 26,471	\$ 26,471	\$ 19,500	\$ 6,230	\$ (20,242)	-76.5%
Total Revenues	76,956	26,471	26,471	19,500	6,230	(20,242)	-76.5%
<u>Transfers</u>							
Transfer in from BTU	20,000,000	-	-	-	-	-	0.0%
Total Transfers	20,000,000	-	-	-	-	-	0.0%
Total Revenues and Transfers	20,076,956	26,471	26,471	19,500	6,230	(20,242)	-76.5%
<u>Expenditures</u>							
Transfers Out:							
Midtown Park Construction	11,000,000	-	-	-	-	-	0.0%
Drainage Projects - GF	4,300,000	-	-	-	-	-	0.0%
Midtown Park Operations	3,000,000	-	-	-	-	-	0.0%
Transfer to Bryan Commerce & Develop	-	-	3,500,000	3,500,000	-	-	0.0%
Transfer to Debt Service	-	575,000	575,000	575,000	-	(575,000)	-100.0%
Total Expenditures	18,300,000	575,000	4,075,000	4,075,000	-	(575,000)	-100.0%
Net Increase/(Decrease)	1,776,956	(548,529)	(4,048,529)	(4,055,500)	6,230		
Beginning Operating Funds	3,529,609	3,478,368	5,303,000	5,303,000	1,247,500		
Timing of Cash Flows	(3,565)	-	-	-	-		
Ending Operating Funds	\$ 5,303,000	\$ 2,929,839	\$ 1,254,471	\$ 1,247,500	\$ 1,253,730		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		

**CITY OF BRYAN, TEXAS
Oil & Gas Fund
Fiscal Year 2022**

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
<u>Revenues</u>							
Property Taxes	\$ 318,250	\$ 195,236	\$ 195,236	\$ 186,000	\$ 122,556	\$ (72,680)	-37.2%
Royalties	211,887	218,500	218,500	147,000	185,000	(33,500)	-15.3%
Interest Income	20,457	20,000	20,000	2,956	4,094	(15,906)	-79.5%
Total Revenues	550,594	433,736	433,736	335,956	311,650	(122,086)	-28.1%
<u>Expenditures</u>							
Transfers out	2,000,000	-	-	-	-	-	0.0%
Total Expenditures	2,000,000	-	-	-	-	-	0.0%
Net Increase/(Decrease)	(1,449,406)	433,736	433,736	335,956	311,650		
Beginning Operating Funds	1,909,870	1,810,241	489,344	489,344	825,300		
Timing of Cash Flows	28,880	-	-	-	-		
Ending Operating Funds	\$ 489,344	\$ 2,243,977	\$ 923,080	\$ 825,300	\$ 1,136,950		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		



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CITY OF BRYAN, TEXAS
Midtown Park Operations Fund
Fiscal Year 2022

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	\$Chng/FY 21	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 21
<u>Revenues</u>							
Indoor Facility Revenues	\$ -	\$ -	\$ -	\$ -	\$ 2,011,100	\$ 2,011,100	0.0%
Travis Park Fields Revenues	-	-	-	-	350,400	350,400	0.0%
Naming Rights	-	-	-	-	250,000	250,000	0.0%
Interest Income	5,715	13,500	13,500	13,500	15,000	1,500	11.1%
Total Revenues	5,715	13,500	13,500	13,500	2,626,500	2,613,000	19355.6%
<u>Transfers</u>							
Transfer in from other funds	3,000,000	-	-	-	-	-	0.0%
Transfer in from General Fund	-	-	-	-	1,000,000	1,000,000	0.0%
Total Transfers	3,000,000	-	-	-	1,000,000	1,000,000	0.0%
Total Revenues and Transfers	3,005,715	13,500	13,500	13,500	3,626,500	3,613,000	26763.0%
<u>Expenditures</u>							
Indoor Facility:							
Start up Costs	-	886,004	886,004	589,142	1,300,000	413,996	46.7%
Contract Labor	-	-	-	-	765,000	765,000	0.0%
Park Operator Expenses	-	-	-	-	1,625,100	1,625,100	0.0%
Indoor Facility Expenditures	-	886,004	886,004	589,142	3,690,100	2,804,096	316.5%
Travis Park Fields:							
Start up Costs	-	-	-	50,000	-	-	0.0%
Contract Labor	-	-	-	-	147,334	147,334	0.0%
Park Operator Expenses	-	-	-	-	210,736	210,736	0.0%
Travis Park Fields Expenditures	-	-	-	50,000	358,070	358,070	0.0%
Other Expenditures:							
Start up Costs	110,000	-	-	-	-	-	0.0%
Salaries and Benefits	-	-	-	-	29,800	29,800	0.0%
COB Operating Costs	61,073	-	-	400	500,000	500,000	0.0%
COB Other Costs & Incentives	-	50,000	50,000	50,000	50,000	-	0.0%
Capital Outlay	-	-	-	17,860	39,600	39,600	0.0%
Other Expenditures	171,073	50,000	50,000	68,260	619,400	569,400	1138.8%
Total Transfers Out and Expenditures	171,073	936,004	936,004	707,402	4,667,570	3,731,566	398.7%
Net Increase/(Decrease)	2,834,642	(922,504)	(922,504)	(693,902)	(1,041,070)		
Beginning Operating Funds	-	2,700,000	2,829,780	2,829,780	2,135,878		
Timing of Cash Flows	(4,862)	-	-	-	-		
Ending Operating Funds	\$ 2,829,780	\$ 1,777,496	\$ 1,907,276	\$ 2,135,878	\$ 1,094,808		

Midtown Park Operations

Mission Statement

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

Strategic Initiatives

- Provide the community with a variety of park facilities and amenities.
- Continue to improve the aesthetic aspects of the park facilities.
- Provide recreational opportunities for all ages and interests.
- Continue the upgrade and development of parks, facilities and trails throughout the community.
- Promote and generate tourism through use of park facilities.
- Protect, preserve, and enhance public parkland and green spaces.
- Aid in the prevention of juvenile crime by offering unique recreation youth programs.

Fiscal Year 2021 Accomplishments

- Secured management of Legends Event Center with Sports Facilities Management LLC (SFM)
- Secured management agreement with batting training facility (DBAT) for Travis Fields
- Substantial completion of Travis Fields
- Ground breaking of Legends Event Center
- Construction of BigShots Aggieland began
- Construction of entryway of Midtown Park Boulevard.

Fiscal Year 2022 Goals and Objectives

- Extension of Midtown Park Boulevard to connect with Bomber Drive.
- Completion of outer loop trail.
- Completion of BigShot Aggieland facility.
- Substantial completion of Legends Event Center.
- Opening of Travis Fields.
- Construction to begin of DBAT office facility.
- Begin grounds maintenance for portions of park that are completed.

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 29,800	\$ 29,800	0.0%
Supplies	-	-	-	400	500,000	500,000	0.0%
Maintenance & Services	61,073	-	-	-	1,835,836	1,835,836	0.0%
Miscellaneous/Admin Reimb	110,000	936,004	936,004	689,142	2,262,334	1,326,330	141.7%
Capital	-	-	-	17,860	39,600	39,600	0.0%
Total Expenses	\$ 171,073	\$ 936,004	\$ 936,004	\$ 707,402	\$ 4,667,570	\$ 3,731,566	398.7%

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Indoor Facility	\$ -	\$ 886,004	\$ 886,004	\$ 589,142	\$ 3,690,100	\$ 2,804,096	316.5%
Travis Park Fields	-	-	-	50,000	358,070	358,070	0.0%
City of Bryan	171,073	50,000	50,000	68,260	619,400	569,400	1138.8%
Total Expenses	\$ 171,073	\$ 936,004	\$ 936,004	\$ 707,402	\$ 4,667,570	\$ 3,731,566	398.7%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Irrigation Specialist	-	-	-	-	1.00
Total	-	-	-	-	1.00

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Multi-Day Tournaments Hosted	-	-	-	-	20
One Day Tournaments Hosted	-	-	-	-	10
Total Number of Visitors	-	-	-	-	50,000

CITY OF BRYAN, TEXAS
Midtown Park Construction Fund
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
<u>Revenues</u>							
Interest Income	\$ 26,258	\$ 60,000	\$ 60,000	\$ 60,000	\$ 50,000	\$ (10,000)	-16.7%
Total Revenues	26,258	60,000	60,000	60,000	50,000	(10,000)	-16.7%
<u>Transfers</u>							
Transfer in from Capital Reserve Fund	11,000,000	-	-	-	-	-	0.0%
Transfer in from Oil & Gas Fund	2,000,000	-	-	-	-	-	0.0%
Total Transfers	13,000,000	-	-	-	-	-	0.0%
Total Revenues and Transfers	13,026,258	60,000	60,000	60,000	50,000	(10,000)	-16.7%
<u>Expenditures</u>							
Utilities	-	-	-	500	-	-	0.0%
Capital Projects	550,157	5,000,000	5,000,000	4,999,500	5,000,000	-	0.0%
Total Expenditures	550,157	5,000,000	5,000,000	5,000,000	5,000,000	-	0.0%
Net Increase/(Decrease)	12,476,101	(4,940,000)	(4,940,000)	(4,940,000)	(4,950,000)		
Beginning Operating Funds	-	12,000,500	12,453,762	12,453,762	7,513,762		
Ending Operating Funds	\$ 12,453,762	\$ 7,060,500	\$ 7,513,762	\$ 7,513,762	\$ 2,563,762		

CITY OF BRYAN, TEXAS
Phillips Event Center
Fiscal Year 2022

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	\$Chng/FY 21	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 21
<u>Revenues</u>							
Golf Course Operating Revenue	\$ -	\$ -	\$ -	\$ 903,000	\$ 650,000	\$ 650,000	0.0%
Facilities Operating Revenue	-	-	-	550,000	100,000	100,000	0.0%
Subtotal Revenues	-	-	-	1,453,000	750,000	750,000	0.0%
<u>Transfers</u>							
Transfer in from General Fund	-	-	-	680,000	3,000,000	3,000,000	0.0%
Transfer in from Other Funds	-	-	-	75,852	-	-	0.0%
Subtotal Transfers	-	-	-	755,852	3,000,000	3,000,000	0.0%
Total Revenues and Transfers	-	-	-	2,208,852	3,750,000	3,750,000	100.0%
<u>Expenditures</u>							
Golf Course:							
Contract Labor	-	-	400,000	483,500	483,500	483,500	0.0%
Supplies	-	-	70,000	172,000	172,000	172,000	0.0%
Maintenance	-	-	30,000	76,500	76,500	76,500	0.0%
Annual Capital	-	-	-	50,000	118,600	118,600	0.0%
Golf Course Expenditures	-	-	500,000	782,000	850,600	850,600	0.0%
Facilities:							
Contract Labor	-	-	657,000	390,000	400,000	400,000	0.0%
Supplies	-	-	430,000	268,500	240,000	240,000	0.0%
Maintenance	-	-	60,000	110,000	100,000	100,000	0.0%
Cost of Goods	-	-	-	190,000	200,000	200,000	0.0%
Annual Capital*	-	-	-	-	1,500,000	1,500,000	0.0%
Facilities Expenditures	-	-	1,147,000	958,500	2,440,000	2,440,000	0.0%
Other:							
Insurance	-	-	-	8,500	9,800	9,800	0.0%
Rental of Equipment	-	-	30,000	44,000	44,000	44,000	0.0%
License & Permit Fees	-	-	-	10,500	-	-	0.0%
Management Fees and Incentives	-	-	620,000	250,000	380,000	380,000	0.0%
Other Expenditures	-	-	650,000	313,000	433,800	433,800	0.0%
Total Expenditures	-	-	2,297,000	2,053,500	3,724,400	3,724,400	0.0%
Net Increase/(Decrease)	-	-	(2,297,000)	155,352	25,600		
Beginning Operating Funds	-	-	-	-	155,352		
Timing of Cash Flows	-	-	-	-	-		
Ending Operating Funds	\$ -	\$ -	\$ (2,297,000)	\$ 155,352	\$ 180,952		

* \$1.5MM Annual Capital for winter storm PEC Facilities damage

CITY OF BRYAN, TEXAS
Queen and Palace Theaters Operations
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
<u>Revenues</u>							
Theater Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ 616,362	\$ 616,362	0.0%
Subtotal Revenues	-	-	-	-	616,362	616,362	0.0%
<u>Transfers</u>							
Transfer in from General Fund	-	-	-	65,000	400,000	400,000	0.0%
Subtotal Transfers	-	-	-	65,000	400,000	400,000	0.0%
Total Revenues and Transfers	-	-	-	65,000	1,016,362	1,016,362	0.0%
<u>Expenditures</u>							
Facilities:							
Contract Labor	-	-	-	-	98,618	98,618	0.0%
Supplies	-	-	-	-	194,499	194,499	0.0%
Miscellaneous	-	-	-	15,000	148,809	148,809	0.0%
Annual Capital	-	-	-	-	50,000	50,000	0.0%
Theater Expenditures	-	-	-	15,000	491,926	491,926	0.0%
Other:							
Insurance	-	-	-	5,000	5,000	5,000	0.0%
Miscellaneous	-	-	-	15,000	100,000	100,000	0.0%
Management Fees and Incentives	-	-	250,000	25,000	300,000	300,000	0.0%
Other Expenditures	-	-	250,000	45,000	405,000	405,000	0.0%
Total Expenditures	-	-	250,000	60,000	896,926	896,926	0.0%
Net Increase/(Decrease)	-	-	(250,000)	5,000	119,436		
Beginning Operating Funds	-	-	-	-	5,000		
Ending Operating Funds	\$ -	\$ -	\$ (250,000)	\$ 5,000	\$ 124,436		

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.

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. Although increased City and employee contributions have been necessary over the past few years to offset rising claim costs, the rates for City contributions and employee contributions will remain unchanged for FY 2022. Education and training programs are offered in efforts to reduce claims and improve the quality of life and health of the City's employees. FY 2016 was the first year that Bryan Independent School District ("BISD") participated in the Employee Health Center. BISD reimburses the City for its use of the Employee Health Center. During FY 2021 the City contracted with a new health benefits administrator, Blue Cross Blue Shield (BCBS), in order to help mitigate the rising cost of healthcare.

Total revenues for FY 2022 are anticipated to be \$15,007,934, which is a decrease of \$196,656, or 1.3%, from the FY 2021 adopted budget. Total operating revenue includes city contributions of \$11,471,464, employee contributions of \$2,371,280 and retiree health premiums of \$656,690, all of which remain the same as the FY 2021 adopted budget.

Projected non-operating revenues for FY 2022 are \$508,500, which is a decrease of \$196,656, or 27.9% from the FY 2021 adopted budget. This variance is primarily due to a decrease of \$198,698, or 100.0%, in health claim rebates due to a change in reporting. The rebates will now be netted with the health insurance administration expenditures. Non-operating revenues consist of BISD's share of the Health Center costs of \$374,500, transfers in of \$100,000 from the self-insurance fund to cover the costs associated with the use of the Health Center for drug screening and other services, interest income of \$25,000, and flex admin fees of \$9,000.

Total expenditures for FY 2022 are anticipated to be \$15,721,723, which is an increase of \$887,545 or 6.0% from the FY 2021 adopted budget. This variance is due to a decrease in health insurance administration costs of \$413,533 and an increase in health insurance claims of \$1,276,781. Operating expenses consist of health insurance claims of \$13,171,000, stop loss premiums of \$1,133,000, administrative reimbursements of \$227,623, health savings account-employer paid of \$210,000, health insurance administration of \$200,000, employee assistance program of \$15,000, claims administration of \$10,500 and, Research and reinsurance fees of \$5,600.

Anticipated non-operating expenditures for FY 2022 are \$749,000, which is an increase of \$14,600, or 2.0%, from the FY 2021 adopted budget and related to the employee health center costs that are split between City of Bryan and BISD.

The FY 2022 ending operating funds are projected to be \$2,577,747, or 60 days, which is over the reserve requirement of \$1,292,196, or 30 days.

SELF INSURANCE FUND

It is the policy of the City not to purchase commercial insurance for the risks of losses to which it is exposed except for certain stop-loss provisions. Instead, the City believes it is more economical to manage its risks internally and set aside assets for claim settlements in the Self Insurance Fund. This fund services claims for risk of loss to which the City is exposed.

In an effort to limit exposure, the City carries the following coverage: Workers' compensation and liability claims in excess of \$1,000,000 and \$500,000 respectively are covered by private excess insurance carriers; property claims in excess of \$25,000 are covered by the Texas Municipal League Inter-local Government Risk Pool (TMLIRP) and the general and auto liability exposure for municipalities in Texas is lessened due to the Texas Tort Claims Act which limits liability to

\$250,000 for each person, \$500,000 for each occurrence for bodily injury, and \$100,000 for each occurrence for property damage.

In October 2020 the City issued 20 year Taxable General Obligation Pension Bonds of \$54,675,000 to fund the unfunded portion of the City's pension liability. The principal portion allocated to the self-insurance fund totaled \$328,200.

Total revenues for FY 2022 are anticipated to be \$2,503,700, which is an increase of \$78,500, or 3.2%, from the FY 2021 adopted budget. The variance is primarily related to operating revenues which are comprised of liability and worker's compensation premiums of \$2,454,200, which is an increase of \$100,000, or 4.2%, from the FY 2021 adopted budget. Projected non-operating revenues for FY 2022 are \$49,500, which is a decrease of \$21,500, or 30.3%, compared to the FY 2021 adopted budget. Other variances are related to a decrease in interest income of \$40,000 and an increase miscellaneous revenues of \$18,500.

Total expenditures for FY 2022 are anticipated to be \$3,145,405, which is an increase of \$47,271, or 1.5%, from the FY 2021 adopted budget. The variance is related to an increase in Liability Insurance costs of \$100,000 and other minimal increases. A decrease in workers compensation and liability claims of \$99,000 partially offset the increases. Operating expenditures consist of worker compensation liability claims of \$1,052,000, liability insurance of \$921,500, personnel services of \$601,900, other services and charges of \$159,925, supplies of \$86,800, claims administration of \$51,500, judgement and claims of \$30,000, and maintenance of \$2,000. The stop loss refunds of \$120,000 are projected to offset expenditures. Anticipated non-operating expenses for FY 2022 are \$359,780, which is a decrease of \$14,840, or 4.0%, from the FY 2021 adopted budget. Non-operating expenditures include administrative costs from city departments of \$241,320, transfers of \$100,000 to the Employee Benefits Fund, a debt service transfer of \$15,160 and, equipment replacement of \$3,300.

The FY 2022 ending operating funds are projected to be \$3,137,111, which is above the reserve requirement of \$2,250,000.

WAREHOUSE FUND

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

In October 2020 the City issued 20 year Taxable General Obligation Pension Bonds of \$54,675,000 to fund the unfunded portion of the City's pension liability. The principal portion allocated to the warehouse fund totaled \$109,400.

Total revenues for FY 2022 are anticipated to be \$324,399, which is an increase of \$23,705 or 7.9% from the FY2021 adopted budget. This variance is primarily due to an increase in fuel markup of \$7,438. Total operating revenue includes fuel markup of \$64,938 and, inventory markup of \$8,623. Projected non-operating revenues for FY 2022 are \$250,838, which is an increase of \$15,944, or 6.8% from the FY 2021 adopted budget. The variance is primarily due to an increase in administrative reimbursements and transfers of \$16,429, totaling \$250,523, to cover the increase in salaries and benefits of \$15,000.

Total expenditures for FY 2022 are anticipated to be \$354,900, which is an increase of \$20,546, or 6.1%, from the FY 2021 adopted budget primarily due to the increase of \$15,000, or 6.5%, in salaries and benefits totaling \$247,100 in FY 2022. Other operating expenditures consist of supplies of \$17,390 and maintenance & services of \$13,175. Anticipated non-operating expenses for FY 2022 are \$77,235, with an increase of \$3,707, or 5.0%, from the FY 2021 adopted budget primarily due to the new debt service payment of \$5,053.

The FY 2022 ending operating funds are projected to be \$0, which is equivalent to the minimum fund balance requirement of \$0.



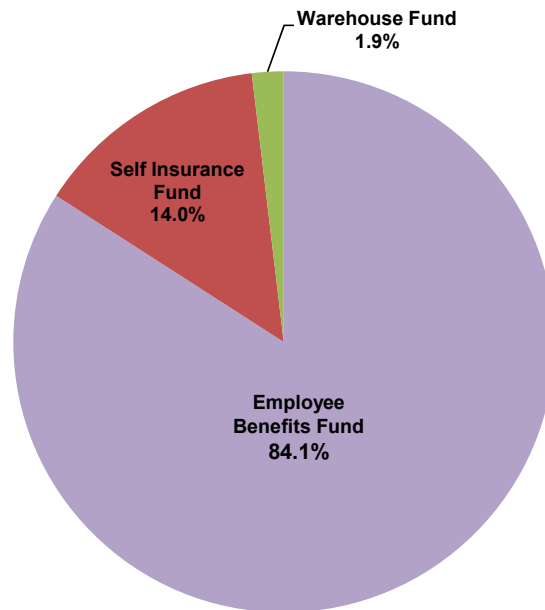
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CITY OF BRYAN, TEXAS
Internal Service Funds
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
<u>Revenues</u>							
Employee Benefits Fund	\$ 14,875,077	\$ 15,204,590	\$ 15,204,590	\$ 15,786,515	\$ 15,007,934	\$ (196,656)	-1.3%
Self Insurance Fund	2,685,789	2,425,200	2,425,200	2,430,100	2,503,700	78,500	3.2%
Warehouse Fund	317,333	300,694	300,694	333,515	324,399	23,705	7.9%
Total Revenues	\$ 17,878,199	\$ 17,930,484	\$ 17,930,484	\$ 18,550,130	\$ 17,836,033	\$ (94,451)	-0.5%
<u>Expenditures</u>							
Employee Benefits Fund	\$ 14,491,254	\$ 14,834,178	\$ 16,334,178	\$ 14,391,836	\$ 15,721,723	\$ 887,545	6.0%
Self Insurance Fund	2,430,202	3,098,134	3,098,134	2,893,176	3,145,405	47,271	1.5%
Warehouse Fund	464,264	334,354	334,354	327,147	354,900	20,546	6.1%
Total Expenditures	\$ 17,385,720	\$ 18,266,666	\$ 19,766,666	\$ 17,612,159	\$ 19,222,028	\$ 955,362	5.2%

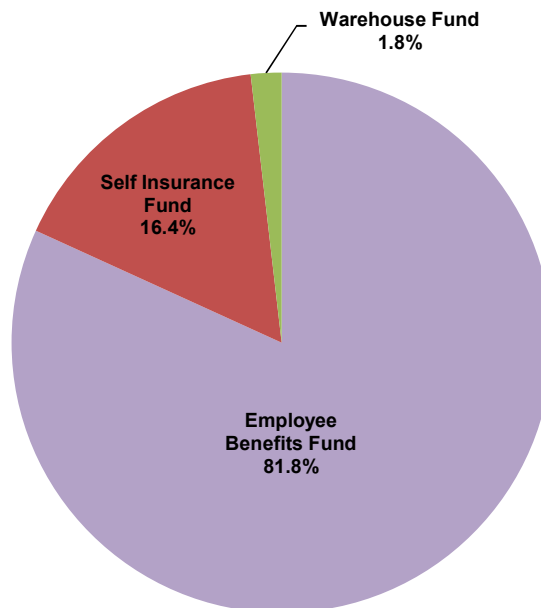
Internal Service Fund

Revenues
Fiscal Year 2022
\$17,836,033



Internal Service Fund

Expenditures
Fiscal Year 2022
\$19,222,028



Employee Benefits Fund and Self-Insurance Fund

Mission Statement

Provide excellent customer service and effective protection of the City's financial and human resources, enhancing the quality of life for employees and taxpayers.

Strategic Initiatives

- Provide attractive employee benefits within available fiscal resources.
- Protect employees and assets of the City from injury and loss.
- Provide adequate funds for losses incurred and minimize their total cost.
- Provide on-going review of requirements, policies, procedures, claims and regulations to ensure up-to-date practices and mandated standards.
- Provide excellent customer service with accurate and timely advice to customers.
- Continue to provide a worksite wellness program into City's culture.
- Facilitate partnerships with other local governments to provide effective services and/or to increase knowledge.

Fiscal Year 2021 Accomplishments

- Maintained online benefits enrollment portal to provide employees 24/7 access to benefit information.
- Increased enrollment in High Deductible Health Plan by 15%.
- Maintained high participation rate in Healthy Lifestyles Program with 97% completion rate.
- Transitioned to a new Health Plan Administrator and Prescription Benefit Manager with minimal disruption.
- Continued to comply with all requirements of the Affordable Care Act.
- Assisted with internal response to COVID-19 pandemic, including managing first responder exposure reporting program and securing vaccinations for first responders and other critical infrastructure employees.
- Continued high utilization of the Employee Health Center and incorporated a telehealth option.
- Continue to review and respond to employee safety risks through targeted safety discussions, programs, and policies.
- Reduce the rate of collisions per 1,000,000 miles by 10%.
- Maintain current Workers' Compensation Injury Frequency Rate.
- Implemented Certificate of Insurance tracking database to ensure insurance requirement compliance by City vendors.
- Maintain financial integrity of the Self-Insurance Fund with net worker's compensation and liability costs remaining below the actuary's projections.

Fiscal Year 2022 Goals and Objectives

- Continue employee benefit education campaign, "Be Well, Be Wise", with quarterly education topics.
- Enhance communication and educational opportunities for 2022 Open Enrollment.
- Continue to review and respond to employee health and safety risks through targeted health and safety discussions, programs, and policies.
- Reduce the rate of collisions per 1,000,000 miles by 10%.
- Decrease Workers' Compensation Injury Frequency Rate by 10%.
- Complete Active Shooter training for all locations.
- Review City Safety Policies and recommend revisions when necessary.
- Maintain financial integrity of the Self-Insurance Fund with net worker's compensation and liability costs remaining below the actuary's projections.



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CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
Fiscal Year 2022

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Revenues							
Operating Revenues							
Employee Contributions	\$ 2,325,664	\$ 2,371,280	\$ 2,371,280	\$ 2,430,000	\$ 2,371,280	\$ -	0.0%
City Contributions	10,819,636	11,471,464	11,471,464	11,762,000	11,471,464	-	0.0%
Retiree Health Premiums	661,262	656,690	656,690	656,690	656,690	-	0.0%
<i>Total Operating Revenues</i>	<u>13,806,562</u>	<u>14,499,434</u>	<u>14,499,434</u>	<u>14,848,690</u>	<u>14,499,434</u>	<u>-</u>	<u>0.0%</u>
Non-Operating Revenues							
Interest Income	24,559	30,449	30,449	16,000	25,000	(5,449)	-17.9%
Flex Admin Fee	8,624	8,809	8,809	8,809	9,000	191	2.2%
Miscellaneous	664	-	-	5,816	-	-	0.0%
Health Claim Rebates	609,870	198,698	198,698	440,000	-	(198,698)	-100.0%
BISD Reimbursement	324,798	367,200	367,200	367,200	374,500	7,300	2.0%
Transfer from Other Funds	100,000	100,000	100,000	100,000	100,000	-	0.0%
<i>Total Non-Operating Revenues</i>	<u>1,068,515</u>	<u>705,156</u>	<u>705,156</u>	<u>937,825</u>	<u>508,500</u>	<u>(196,656)</u>	<u>-27.9%</u>
Total Revenues	<u>14,875,077</u>	<u>15,204,590</u>	<u>15,204,590</u>	<u>15,786,515</u>	<u>15,007,934</u>	<u>(196,656)</u>	<u>-1.3%</u>
Expenditures							
Operating Expenses							
Administrative Reimbursements	186,416	189,336	189,336	189,336	227,623	38,287	20.2%
Claims Administration	12,110	12,056	12,056	10,300	10,500	(1,556)	-12.9%
H.S.A. - Employer Paid	191,375	232,181	232,181	205,000	210,000	(22,181)	-9.6%
Health Insurance Administration	543,210	613,533	613,533	200,000	200,000	(413,533)	-67.4%
Health Insurance Claims	12,207,272	11,894,219	13,394,219	13,171,000	13,171,000	1,276,781	10.7%
Stop/Loss Aggregate refund	(319,396)	-	-	(1,238,500)	-	-	0.0%
ACA Research & Reinsurance Fees	5,413	5,521	5,521	6,000	5,600	79	1.4%
Employee Assistance Program	14,267	14,280	14,280	14,300	15,000	720	5.0%
Stop Loss Premium	990,837	1,138,652	1,138,652	1,100,000	1,133,000	(5,652)	-0.5%
<i>Total Operating Expenses</i>	<u>13,831,504</u>	<u>14,099,778</u>	<u>15,599,778</u>	<u>13,657,436</u>	<u>14,972,723</u>	<u>872,945</u>	<u>6.2%</u>
Non-Operating Expenses							
Employee Health Center	330,158	367,200	367,200	367,200	374,500	7,300	2.0%
BISD Health Center Expense	329,592	367,200	367,200	367,200	374,500	7,300	2.0%
<i>Total Non-Operating Expenses</i>	<u>659,750</u>	<u>734,400</u>	<u>734,400</u>	<u>734,400</u>	<u>749,000</u>	<u>14,600</u>	<u>2.0%</u>
Total Expenditures	<u>14,491,254</u>	<u>14,834,178</u>	<u>16,334,178</u>	<u>14,391,836</u>	<u>15,721,723</u>	<u>887,545</u>	<u>6.0%</u>
Net Increase/(Decrease)	383,823	370,412	(1,129,588)	1,394,679	(713,789)		
Beginning Operating Funds	540	1,369,708	1,896,857	1,896,857	3,291,536		
Timing of Cash Flows	1,512,494	-	-	-	-		
Ending Operating Funds	<u>\$ 1,896,857</u>	<u>\$ 1,740,119</u>	<u>\$ 767,269</u>	<u>\$ 3,291,536</u>	<u>\$ 2,577,747</u>		
# Days of Reserve	48	43	17	83	60		
Fund Balance Reserve Required:							
(30 days operating expenses)	\$ 1,191,062	\$ 1,219,248	\$ 1,342,535	\$ 1,182,891	\$ 1,292,196		
# of Days Required	30	30	30	30	30		

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Maintenance and Services	\$ 203,485	\$ 244,237	\$ 244,237	\$ 215,300	\$ 220,500	\$ (23,737)	-9.7%
Miscellaneous/Admin Reimbursements	14,287,769	14,589,941	16,089,941	14,176,536	15,501,223	911,282	6.2%
Total Expenses	\$ 14,491,254	\$ 14,834,178	\$ 16,334,178	\$ 14,391,836	\$ 15,721,723	\$ 887,545	6.0%

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Average # of health plan contracts	919	920	920	918	918
Average # of health plan members	2,183	2,100	2,100	2,175	2,100
# employees enrolled in HDHP/H.S.A.	253	275	275	291	300
Rx Generic dispensing rate	87%	85%	85%	87%	87%
Average medical claims paid per employee per month	\$816	\$670	\$670	\$881	\$802
Average prescription claims paid per employee per month	\$252	\$200	\$200	\$250	\$250
Average dental claims paid per employee per month	\$52	\$55	\$55	\$50	\$50
Health Center- # of patient visits	6,772	8,000	8,000	6,000	7,000
# Catastrophic Claims	19	15	15	16	15

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
Fiscal Year 2022

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	\$Chng/FY 21	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 21
Revenues							
Operating Revenues							
Liability/Workers Comp Ins Premiums	\$ 2,618,417	\$ 2,354,200	\$ 2,354,200	\$ 2,383,100	\$ 2,454,200	\$ 100,000	4.2%
<i>Total Operating Revenues</i>	<u>2,618,417</u>	<u>2,354,200</u>	<u>2,354,200</u>	<u>2,383,100</u>	<u>2,454,200</u>	<u>100,000</u>	<u>4.2%</u>
Non-Operating Revenues							
Interest Income	45,353	65,000	65,000	25,000	25,000	(40,000)	-61.5%
Miscellaneous revenues	22,019	6,000	6,000	22,000	24,500	18,500	308.3%
<i>Total Non-Operating Revenues</i>	<u>67,372</u>	<u>71,000</u>	<u>71,000</u>	<u>47,000</u>	<u>49,500</u>	<u>(21,500)</u>	<u>-30.3%</u>
Total Revenues	<u>2,685,789</u>	<u>2,425,200</u>	<u>2,425,200</u>	<u>2,430,100</u>	<u>2,503,700</u>	<u>78,500</u>	<u>3.2%</u>
Expenditures							
Operating Expenses							
Personnel Services	863,140	587,600	587,600	586,990	601,900	14,300	2.4%
Supplies	60,619	78,700	78,700	75,700	86,800	8,100	10.3%
Maintenance	3,904	1,200	1,200	1,000	2,000	800	66.7%
Other Services & Charges	85,636	140,700	140,700	123,090	159,925	19,225	13.7%
Judgement & Damage Claims	21,440	40,000	40,000	40,000	30,000	(10,000)	-25.0%
Stop Loss Aggregate refund	(164,785)	(60,000)	(60,000)	(149,000)	(120,000)	(60,000)	100.0%
Liability Insurance	631,273	734,814	734,814	754,126	921,500	186,686	25.4%
Claims Administration	47,500	49,500	49,500	49,500	51,500	2,000	4.0%
Worker's Comp & Liability Claims	551,635	1,151,000	1,151,000	1,050,000	1,052,000	(99,000)	-8.6%
<i>Total Operating Expenses</i>	<u>2,100,362</u>	<u>2,723,514</u>	<u>2,723,514</u>	<u>2,531,406</u>	<u>2,785,625</u>	<u>62,111</u>	<u>2.3%</u>
Non-Operating Expenses							
Employee Health Center	100,000	100,000	100,000	100,000	100,000	-	0.0%
Equipment Replacement	3,300	3,300	3,300	3,300	3,300	-	0.0%
Capital	7,007	-	-	-	-	-	0.0%
Transfer to Debt Service Fund	-	-	-	5,150	15,160	15,160	0.0%
Allocation Cost from City Dep	188,175	241,320	241,320	241,320	241,320	-	0.0%
Wellness	31,358	30,000	30,000	12,000	-	(30,000)	-100.0%
<i>Total Non-Operating Expenses</i>	<u>329,840</u>	<u>374,620</u>	<u>374,620</u>	<u>361,770</u>	<u>359,780</u>	<u>(14,840)</u>	<u>-4.0%</u>
Total Expenditures	<u>2,430,202</u>	<u>3,098,134</u>	<u>3,098,134</u>	<u>2,893,176</u>	<u>3,145,405</u>	<u>47,271</u>	<u>1.5%</u>
Net Increase/(Decrease)	255,587	(672,934)	(672,934)	(463,076)	(641,705)		
Beginning Operating Funds	3,538,647	3,697,475	4,241,892	4,241,892	3,778,816		
Timing of Cash Flows	447,658	-	-	-	-		
Ending Operating Funds	<u>\$ 4,241,892</u>	<u>\$ 3,024,541</u>	<u>\$ 3,568,958</u>	<u>\$ 3,778,816</u>	<u>\$ 3,137,111</u>		
Minimum Fund Balance Required:	\$ 2,500,000	\$ 2,500,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000		

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 863,140	\$ 587,600	\$ 587,600	\$ 586,990	\$ 601,900	\$ 14,300	2.4%
Supplies	63,919	82,000	82,000	79,000	90,100	8,100	9.9%
Maintenance & Services	751,580	865,714	865,714	891,416	1,082,075	216,361	25.0%
Miscellaneous/Admin Reimb	644,556	1,462,820	1,462,820	1,230,620	1,256,170	(206,650)	-14.1%
Capital	7,007	-	-	-	-	-	0.0%
Transfers	100,000	100,000	100,000	105,150	115,160	15,160	15.2%
Total Expenses	\$ 2,430,202	\$ 3,098,134	\$ 3,098,134	\$ 2,893,176	\$ 3,145,405	\$ 47,271	1.5%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Risk Management Director	1	1	1	1	1
Benefits Administrator	1	1	1	1	1
Claims Specialist	1	1	1	1	1
Risk Management Assistant	1	1	1	1	1
Safety Specialist	1	1	1	1	1
Wellness Coordinator	1	1	1	-	-
Risk Supervisor	-	-	-	1	1
Total	6	6	6	6	6

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Health plan claims cost (net, in millions)	\$ 12.2	\$ 12.4	\$ 12.4	\$ 12.5	\$ 12
# of collisions per 100,000 miles	11.9	13.0	13.0	10.7	9.6
Workers comp claim costs (FY incurred, in thousands)	\$ 506	\$ 346	\$ 346	\$ 344	\$ 310
Liability claim costs (FY incurred, in thousands)	\$ 35	\$ 230	\$ 230	\$ 536	\$ 482
Actuary's projections to claims costs (FY work comp & liability paid)	49%	75%	75%	95%	75%
Injury Frequency Rate per 100 employees	11.0	9.5	9.5	11.0	9.9
% of Safety Procedures reviewed/revised	20%	20%	20%	20%	20%
Healthy Lifestyles Program participation	97%	96%	96%	96%	96%
% of employees completing Active Shooter Training	N/A	N/A	N/A	N/A	98%
# employee benefit education campaigns	2	4	4	8	6



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CITY OF BRYAN, TEXAS
Warehouse Fund Summary
Fiscal Year 2022

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	\$Chng/FY 21	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 21
Revenues							
Operating Revenues							
Fuel Markup	\$ 58,915	\$ 57,500	\$ 57,500	\$ 75,500	\$ 64,938	\$ 7,438	12.9%
Inventory Markup	8,216	8,300	8,300	8,500	8,623	323	3.9%
<i>Total Operating Revenues</i>	<u>67,132</u>	<u>65,800</u>	<u>65,800</u>	<u>84,000</u>	<u>73,561</u>	<u>7,761</u>	<u>11.8%</u>
Non Operating Revenues							
Interest Income	628	500	500	235	300	(200)	-40.0%
Discounts Taken	17	300	300	15	15	(285)	-95.0%
Administrative Reimbursements & Transfers	249,556	234,094	234,094	249,265	250,523	16,429	7.0%
<i>Total Non Operating Revenues</i>	<u>250,202</u>	<u>234,894</u>	<u>234,894</u>	<u>249,515</u>	<u>250,838</u>	<u>15,944</u>	<u>6.8%</u>
Total Revenues	<u>317,333</u>	<u>300,694</u>	<u>300,694</u>	<u>333,515</u>	<u>324,399</u>	<u>23,705</u>	<u>7.9%</u>
Expenditures							
Operating Expenses							
Salaries and Benefits	373,627	232,100	232,100	227,081	247,100	15,000	6.5%
Supplies	17,220	15,650	15,650	13,069	17,390	1,740	11.1%
Maintenance & Services	11,072	13,076	13,076	11,752	13,175	99	0.8%
<i>Total Operating Expenditures</i>	<u>401,918</u>	<u>260,826</u>	<u>260,826</u>	<u>251,902</u>	<u>277,665</u>	<u>16,839</u>	<u>6.5%</u>
Non-operating Expenses							
Over/Short Fuel and Inventory	(7,065)	-	-	-	-	-	0.0%
Administrative Reimbursements	69,410	73,528	73,528	73,528	72,182	(1,346)	-1.8%
Transfer to Debt Service	-	-	-	1,717	5,053	5,053	0.0%
<i>Total Non-Operating Expenses</i>	<u>62,346</u>	<u>73,528</u>	<u>73,528</u>	<u>75,245</u>	<u>77,235</u>	<u>3,707</u>	<u>5.0%</u>
Total Expenditures	<u>464,264</u>	<u>334,354</u>	<u>334,354</u>	<u>327,147</u>	<u>354,900</u>	<u>20,546</u>	<u>6.1%</u>
Net Increase/Decrease	(146,930)	(33,660)	(33,660)	6,368	(30,501)		
Beginning Operating Funds	18,729	33,660	24,133	24,133	30,501		
Timing of Cash Flows	152,334	-	-	-	-		
Ending Operating Funds	<u>\$ 24,133</u>	<u>\$ -</u>	<u>\$ (9,527)</u>	<u>\$ 30,501</u>	<u>\$ -</u>		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		

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 2021 Accomplishments

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

Fiscal Year 2022 Goals and Objectives

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

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted	\$Chng/FY 21 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 373,627	\$ 232,100	\$ 232,100	\$ 227,081	\$ 247,100	\$ 15,000	6.5%
Supplies	17,220	15,650	15,650	13,069	17,390	1,740	11.1%
Maintenance & Services	11,072	13,076	13,076	11,752	13,175	99	0.8%
Miscellaneous/Admin Reimb	69,410	73,528	73,528	73,528	72,182	(1,346)	-1.8%
Debt Service	-	-	-	1,717	5,053	5,053	0.0%
Over/Short Fuel & Inventory	(7,065)	-	-	-	-	-	0.0%
Total Expenses	\$ 464,264	\$ 334,354	\$ 334,354	\$ 327,147	\$ 354,900	\$ 20,546	6.1%

Budgeted Personnel

	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Warehouse Supervisor	1	1	1	1	1
Storekeeper	2	2	2	2	2
Total	3	3	3	3	3

Performance and Activity Measures

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Adopted
Value difference (issue value vs. adjustment value) for water warehouse	0.26%	0.35%	0.35%	0.33%	0.30%
Value difference (issue value vs. adjustment value) for general store	0.20%	0.42%	0.42%	0.35%	0.35%
Value difference (issue value vs. adjustment value) for automotive warehouse	0.25%	0.35%	0.35%	0.38%	0.35%
Issue value for water warehouse	\$ 574,889	\$ 524,630	\$ 524,630	\$ 531,093	\$ 549,902
Issue value for general store	\$ 88,553	\$ 96,454	\$ 96,454	\$ 85,145	\$ 252,303
Issue value for automotive warehouse	\$ 197,475	\$ 202,031	\$ 202,031	\$ 195,723	\$ 324,485
# of adjustments for water warehouse	52	37	37	47	45
# of adjustments for general warehouse	23	26	26	28	25
# of adjustments automotive warehouse	50	36	36	54	50



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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 \$66,784,804 in FY 2022 for operating capital for all funds, including BTU. A summary of operating capital outlay by department and fund is included in this section.

The General Fund operating capital projects total \$3,381,850. A list of detailed projects is included on the next page.

Planned operating capital projects in the Water Fund total \$3,620,000. These projects include vehicle replacements totaling \$195,000 and water system projects including distribution line upgrades project costs that are projected to total \$3,425,000.

Wastewater Fund operating capital projects total \$5,374,000 for wastewater system upgrades adopted for FY 2022.

The Solid Waste Fund capital budget for FY 2022 totals \$1,562,098. This total includes solid waste collection vehicles and fleet vehicles purchases.

BTU's City and Rural systems capital budgets of \$28,266,100 and \$10,778,400 respectively will be for new customer growth and distribution and production improvements.

The Airport Fund operating capital budget for FY 2022 totals \$302,500 which includes airport improvements and hangar restoration project costs.

The Bryan Commerce and Development Fund capital budget for FY 2022 totals \$300,000 purchases of land within the City of Bryan.

The Street Improvement Fund operating capital budget for FY 2022 totals \$5,227,204 for street improvement projects.

The Drainage Fund adopted operating capital budget for FY 2022 totals \$1,264,452 for drainage system improvement projects.

The Midtown Park Operations Fund operating capital budget for FY 2022 totals \$39,600, for projects at the Travis Bryan Midtown Park.

The Midtown Park Construction Fund operating capital budget for FY 2022 totals \$5,000,000, which includes construction projects at the Travis Bryan Midtown Park.

The Phillips Event Center Fund operating capital budget for FY 2022 totals \$1,618,600, for projects at the Phillips Event Center to repair damage caused by the February 2021 winter storm.

The Queen and Palace Theaters Fund operating capital budget for FY 2022 totals \$50,000, for projects at the Queen and Palace theaters.

CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL IMPROVEMENT PROJECTS – BOND FUNDED

Planned General Government Capital Improvement projects for FY 2022 include \$20,000,000 for the Travis Bryan Midtown Park, \$5,517,000 for the Downtown Quiet Zone and other estimated continued projects. A detailed list of these other capital projects totaling \$12,077,000 for streets, drainage and sidewalk improvements is included in this section.

The majority of the capital projects in the Water Fund is the West Side Water Transmission construction.

The majority of the capital projects in the Wastewater Fund is the SH47 Lift Station and Truck Line.

Airport capital improvement projects consist of \$43,604 for hangar improvements.

BTU City capital improvement projects primarily include transmission, distribution and production. BTU Rural capital improvements include distribution construction.

A complete schedule of capital improvement projects for FY 2022 through FY 2026 is included in this section.

**Summary of Operating Capital Outlay
Fiscal Year 2022 Adopted**

General Fund

Vehicle replacements:	
Municipal Court (1 vehicle)	\$ 63,200
Police (7 Patrol Units)	485,100
Fire Administration (1 training vehicle, 1 ambulance)	385,800
Animal Center (2 trucks)	141,000
Engineering Administration (1 vehicle)	45,000
Drainage & Streets (1 vehicle)	39,000
Traffic Operations (1 vehicle)	40,000
Development Services (1 vehicle)	39,400
Parks Administration (3 trucks)	122,100
Information Technology (1 vehicle)	57,800
Facilities Administration (3 trucks)	113,500
Fleet Administration (2 trucks)	82,900
Development Services Computers	5,800
Library Books	177,250
Parks and Recreation Thermal Blankets	30,000
Information Technology:	
Public Safety Radio Upgrade Project	1,114,000
Computers-software and hardware; Communications	435,000
Facilities ADA Mechanism Replacement	5,000
General Fund Total	<u>3,381,850</u>

Special Revenue Funds

<i>Street Improvement Fund</i>	5,227,204
<i>Drainage Fund</i>	1,264,452
<i>Midtown Park Operations Fund</i>	39,600
<i>Midtown Park Construction Fund</i>	5,000,000
<i>Phillips Event Center Fund</i>	1,618,600
<i>Queen & Palace Theaters Funds</i>	50,000
Special Revenue Funds Total	<u>13,199,856</u>

Enterprise Funds

<i>Water Fund</i>	
Vehicle & Equipment replacements (4)	195,000
Water System	3,425,000
<i>Water Total</i>	<u>3,620,000</u>
<i>Wastewater Fund</i>	
Vehicle & Equipment replacements (4)	374,000
Wastewater System	5,000,000
<i>Wastewater System Total</i>	<u>5,374,000</u>
<i>Solid Waste Fund</i>	
Solid Waste collection vehicles, fleet vehicle replacement	1,562,098
<i>BTU - City Fund</i>	
<i>BTU - City Fund Total</i>	28,266,100
<i>BTU - Rural Fund</i>	
<i>BTU - Rural Fund Total</i>	10,778,400
<i>Airport Fund</i>	
<i>Airport Fund Total</i>	302,500
<i>Bryan Commerce and Development Fund</i>	
Land Purchases	300,000
Enterprise Funds Total	<u>50,203,098</u>

All Funds Total Operating Capital Outlay	<u><u>\$ 66,784,804</u></u>
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General Government
Capital Improvement Projects - Bond Funded
FY 2022 through FY 2026

	Actual FY 2020	Adopted FY 2021	Projected FY 2021	Adopted FY 2022
CO/GO Beginning Funds Balance:	\$ 18,672,342	\$ 65,828,916	\$ 79,245,840	\$ 20,204,893
Additional Resources:				
General Obligation Debt Issuances	13,015,000	-	-	17,594,000
General Obligation Debt Issuances - Park	57,350,000	-	-	-
Investment Earnings and Premium	3,099,012	75,000	215,000	25,000
<i>Subtotal Additional Resources</i>	<i>73,464,012</i>	<i>75,000</i>	<i>215,000</i>	<i>17,619,000</i>
Total Resources Available	92,136,354	65,903,916	79,460,840	37,823,893
Debt Issuance Cost (expense)	(226,250)	-	-	(25,000)
Total Construction In Progress from below	(12,664,265)	(64,202,554)	(59,255,947)	(37,594,000)
CO/GO Ending Funds Balance	\$ 79,245,840	\$ 1,701,362	\$ 20,204,893	\$ 204,893
Construction In Progress				
Travis Bryan Midtown Park - Design/Construction	\$ 6,887,984	\$ 54,000,000	\$ 33,121,347	\$ 20,000,000
29th Street Sidewalks	-	-	4,000	-
Downtown Quiet Zone	-	-	-	5,517,000
Earl Rudder Multiuse Path	34,100	-	45,000	-
Fire Truck	1,623,760	-	-	1,000,000
Gateway Entrance Sign	6,060	449,405	450,000	-
Hillside Lot Drainage & Old Oaks Storm Sewer	-	-	-	1,596,000
Old Hearne Ph 1 Reconstruction	-	3,400,000	3,400,000	2,400,000
Old Hearne Rd - Carry Over	58,416	-	-	-
Palasota Phase A Sidewalks	-	498,000	500,000	-
Palasota Phase II - Construction	-	-	-	700,000
South College - Schematic Design	(350,000)	217,600	220,000	417,000
South College Ph 1 (Villa Maria to Carson)	-	-	-	470,000
South Coulter	1,108,792	2,280,000	2,280,000	-
TASA Grant - Local match - Villa Maria SUP	-	-	-	950,000
Thornberry extension - SH 21	124,440	105,000	230,000	-
W 17th Street Sidewalks	375	-	-	-
Waco Street Realignment	999,445	-	750,000	-
Wayside & Carter Creek Storm Sewers	-	-	-	1,673,000
WJB (FM 158) Texas to SH 6	779,640	1,447,000	1,450,000	-
WJB (FM 158) Texas to SH 6 - Design	471,856	450,000	450,000	-
WJB (FM 158) Texas to SH 6 - Fiber Optic	-	40,616	40,600	730,000
WJB (FM 158) Texas to SH 6 - Landscape	-	-	-	2,141,000
WJB (FM 158) Texas to SH 6 - ROW Acquisition	49,067	180,933	181,000	-
Woodville Road widening - Ph 2	870,331	1,134,000	1,134,000	-
Other Projects - Encumbrances	-	-	15,000,000	-
Total CIP Expenditures	\$ 12,664,265	\$ 64,202,554	\$ 59,255,947	\$ 37,594,000

**General Government
Capital Improvement Projects - Bond Funded
FY 2022 through FY 2026**

	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
CO/GO Beginning Funds Balance:	\$ 204,893	\$ 229,893	\$ 229,893	\$ 279,893
Additional Resources:				
General Obligation Debt Issuances	-	22,390,000	-	25,100,000
General Obligation Debt Issuances - Park	-	20,000,000	-	-
Investment Earnings	25,000	25,000	50,000	75,000
<i>Subtotal Additional Resources</i>	25,000	42,415,000	50,000	25,175,000
Total Resources Available	229,893	42,644,893	279,893	25,454,893
Debt Issuance Cost (expense)	-	(25,000)	-	(75,000)
Total Construction In Progress from below	-	(42,390,000)	-	(25,100,000)
CO/GO Ending Funds Balance	\$ 229,893	\$ 229,893	\$ 279,893	\$ 279,893
Travis Bryan Midtown Park - Design/Construction	-	20,000,000	-	-
Animal Shelter - Land, Design & Construction	-	-	-	7,000,000
Bomber Dr (Carson to Williamson) -Design & Construction	-	-	-	2,400,000
Fire Truck - Ladder	-	2,000,000	-	-
Little League improvements	-	500,000	-	-
Old Hearne Rd Constructions - Ph 5 & 3	-	4,400,000	-	-
Old Reliance Rd Widening to City Limits - Construction	-	-	-	4,300,000
Old Reliance Rd Widening to City Limits - Design	-	-	-	600,000
South College Ave. Stormwater Detention Facility	-	980,000	-	-
South College Phase I (VM to Carson) - Design	-	9,400,000	-	-
South College Phase IV - Design & Construction	-	-	-	7,600,000
TASA Grant - WJB SUP Texs to SH21	-	170,000	-	-
Texas Ave - University to SH 21	-	340,000	-	-
Waco St Widening (Old Kurten Rd to E MLK) - Land	-	-	-	300,000
Williamson Dr (S College Ave to Roosevelt) - Design & Construction	-	-	-	2,900,000
Woodville Road widening - Ph 1	-	4,600,000	-	-
Total CIP Expenditures	\$ -	\$ 42,390,000	\$ -	\$ 25,100,000

Water
Capital Improvement Projects - Bond Funded
FY 2022 through FY 2026

	Actual FY 2020	Adopted FY 2021	Projected FY 2021	Adopted FY 2022
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 1,788,753	\$ 661,753	\$ 709,411	\$ 234,441
<u>Additional Resources:</u>				
Revenue Bonds	-	20,000,000	-	4,000,000
Investment Earnings	97,763	3,000	30	50,000
Total Additional Resources	97,763	20,003,000	30	4,050,000
<u>Statement of Capital Expenditures</u>				
Debt Issuance Cost	-	(115,000)	-	(50,000)
Total Construction in Progress from below	(775,821)	(20,000,000)	(475,000)	(4,000,000)
Total Expenditures	(775,821)	(20,115,000)	(475,000)	(4,050,000)
Net Increase/(Decrease)	(678,058)	(112,000)	(474,970)	-
Timing of Cash Flows	401,284	-	-	-
Ending Operating Fund Balance	\$ 709,411	\$ 549,753	\$ 234,441	\$ 234,441
Encumbrances	(441,923)	(549,753)	(234,441)	(234,441)
Uncommitted Operating Fund Balance	\$ 267,488	\$ -	\$ -	\$ -
<u>Construction In Progress</u>				
ASR Project	661,377	15,000,000	325,000	-
New Distribution Lines	138,453	-	150,000	-
Ranch at Turkey Creek Extension	1,926	-	-	-
SH 47 - SH 21 Waterline	145,455	5,000,000	-	-
West Side Water Transmission Construction	-	-	-	4,000,000
Retainage Adjustment- Next Generation IP	(171,389)	-	-	-
Total CIP Expenditures	\$ 775,821	\$ 20,000,000	\$ 475,000	\$ 4,000,000

Water
Capital Improvement Projects - Bond Funded
FY 2022 through FY 2026

	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
<u>Beginning Revenue Bond Fund Balances:</u>	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>				
Revenue Bonds	4,000,000	-	-	-
Investment Earnings	120,000	-	-	-
<i>Subtotal Additional Resources</i>	<u>4,120,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources Available	<u>4,120,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Statement of Capital Expenditures</u>				
Debt Issuance Cost	(120,000)	-	-	-
Total Construction in Progress from below	(4,000,000)	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Construction In Progress</u>				
West Side Elevated Tower	4,000,000	-	-	-
Total CIP Expenditures	<u>\$ 4,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Wastewater
Capital Improvement Projects - Bond Funded
FY 2022 through FY 2026**

	Actual FY 2020	Adopted FY 2021	Projected FY 2021	Adopted FY 2022
<u>Beginning Revenue Bond Fund Balances</u>	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>				
Revenue Bonds	-	-	-	10,000,000
Investment Earnings	-	-	-	35,000
<i>Subtotal Additional Resources</i>	-	-	-	10,035,000
Total Resources Available	-	-	-	10,035,000
<u>Statement of Capital Expenditures</u>				
Debt Issuance Cost	-	-	-	(35,000)
Total Construction in Progress from below	-	-	-	(10,000,000)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
<u>Construction In Progress</u>				
SH47 Lift Station and Trunk Line	-	-	-	10,000,000
Total CIP Expenditures	\$ -	\$ -	\$ -	\$ 10,000,000

**Wastewater
Capital Improvement Projects - Bond Funded
FY 2022 through FY 2026**

	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
<u>Beginning Revenue Bond Fund Balances</u>	\$ 10,035,000	\$ 10,035,000	\$ 10,035,000	\$ 10,035,000
<u>Additional Resources:</u>				
<i>Subtotal Additional Resources</i>	-	-	-	-
Total Resources Available	10,035,000	10,035,000	10,035,000	10,035,000
<u>Statement of Capital Expenditures</u>				
Ending Fund Balance	\$ 10,035,000	\$ 10,035,000	\$ 10,035,000	\$ 10,035,000
<u>Construction In Progress</u>				
Total CIP Expenditures	\$ -	\$ -	\$ -	\$ -

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

Airport
Capital Improvement Projects - Bond Funded
FY 2022 through FY 2026

	Actual FY 2020	Adopted FY 2021	Projected FY 2021	Adopted FY 2022
<u>Beginning Bond Fund Balances</u>	\$ 42,963	\$ 43,030	\$ 43,414	\$ 43,554
<u>Additional Resources:</u>				
Investment Earnings	42	300	140	50
<i>Subtotal Additional Resources</i>	42	300	140	50
Total Resources Available	43,005	43,330	43,554	43,604
<u>Miscellaneous Expenditures:</u>				
Total Construction in Progress from below	-	(43,330)	-	(43,604)
Ending Fund Balance	\$ 43,005	\$ -	\$ 43,554	\$ -
<u>Airport Improvement Projects</u>				
Airport Hangars	-	43,330	-	43,604
Total CIP Expenditures	\$ -	\$ 43,330	\$ -	\$ 43,604

Airport
Capital Improvement Projects - Bond Funded
FY 2022 through FY 2026

	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
<u>Beginning Bond Fund Balances</u>	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>				
General Obligation Debt Issuance	-	-	-	-
Grants	-	-	-	-
Investment Earnings	-	-	-	-
<i>Subtotal Additional Resources</i>	-	-	-	-
Total Resources Available	-	-	-	-
<u>Miscellaneous Expenditures:</u>				
Debt Issuance Cost	-	-	-	-
Other	-	-	-	-
Total Construction in Progress from below	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
<u>Airport Improvement Projects</u>				
Total CIP Expenditures	\$ -	\$ -	\$ -	\$ -

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

BTU - City
Capital Improvement Projects - Bond Funded
FY 2022 through FY 2026

	Actual FY 2020	Adopted FY 2021	Projected FY 2021	Adopted FY 2022
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 40,135,631	\$ 20,852,631	\$ 23,032,979	\$ 12,060,679
<u>Additional Resources:</u>				
Revenue Bonds	-	82,700,000	18,500,000	70,000,000
<i>Subtotal Additional Resources</i>	-	82,700,000	18,500,000	70,000,000
Total Resources Available	40,135,631	103,552,631	41,532,979	82,060,679
<u>Statement of Capital Expenditures</u>				
Bond funded CIP (from below)	\$ (17,102,652)	\$ (32,111,000)	\$ (29,472,300)	\$ (39,759,500)
Ending Fund Balance	23,032,979	71,441,631	12,060,679	42,301,179
<u>Bond Funded Construction In Progress</u>				
Transmission	17,102,652	18,611,000	15,972,300	24,259,500
Distribution	-	10,500,000	11,500,000	7,000,000
Administration	-	3,000,000	2,000,000	8,500,000
Total CIP Expenditures	\$ 17,102,652	\$ 32,111,000	\$ 29,472,300	\$ 39,759,500

BTU - City
Capital Improvement Projects - Bond Funded
FY 2022 through FY 2026

	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 42,301,179	\$ 5,796,679	\$ 19,801,179	\$ 5,720,679
<u>Additional Resources:</u>				
Revenue Bonds	-	30,200,000	-	17,800,000
Investment Earnings	-	-	-	-
<i>Subtotal Additional Resources</i>	-	30,200,000	-	17,800,000
Total Resources Available	42,301,179	35,996,679	19,801,179	23,520,679
 <u>Statement of Capital Expenditures</u>				
Bond funded CIP (from below)	(36,504,500)	(16,195,500)	(14,080,500)	(8,901,000)
Operating expenses				
Ending Fund Balance	5,796,679	19,801,179	5,720,679	14,619,679
 <u>Bond Funded Construction In Progress</u>				
Transmission	\$ 27,004,500	\$ 16,195,500	\$ 14,080,500	\$ 8,901,000
Distribution	-	-	-	-
Administration	9,500,000	-	-	-
Total CIP Expenditures	\$ 36,504,500	\$ 16,195,500	\$ 14,080,500	\$ 8,901,000

BTU - Rural
Capital Improvement Projects - Bond Funded
FY 2022 through FY 2026

	Actual FY 2020	Adopted FY 2021	Projected FY 2021	Adopted FY 2022
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 11,586,441	\$ 5,530,441	\$ 2,435,827	\$ -
<u>Additional Resources:</u>				
Revenue Bonds	-	13,100,000	-	20,000,000
<i>Subtotal Additional Resources</i>	-	13,100,000	-	20,000,000
Total Resources Available	11,586,441	18,630,441	2,435,827	20,000,000
<u>Statement of Capital Expenditures</u>				
Other				
Bond funded CIP (from below)	(9,150,614)	(6,122,000)	(2,435,827)	(6,584,400)
Ending Fund Balance	2,435,827	12,508,441	-	13,415,600
<u>Bond Funded Construction In Progress</u>				
Distribution	9,150,614	6,122,000	2,435,827	6,584,400
 Total CIP Expenditures	 \$ 9,150,614	 \$ 6,122,000	 \$ 2,435,827	 \$ 6,584,400

BTU - Rural
Capital Improvement Projects - Bond Funded
FY 2022 through FY 2026

	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 13,415,600	\$ 6,790,250	\$ 33,050	\$ 13,813,300
<u>Additional Resources:</u>				
Revenue Bonds	-	-	20,600,000	-
<i>Subtotal Additional Resources</i>	-	-	20,600,000	-
Total Resources Available	13,415,600	6,790,250	20,633,050	13,813,300
<u>Statement of Capital Expenditures</u>				
Bond funded CIP (from below)	(6,625,350)	(6,757,200)	(6,819,750)	(6,890,850)
Ending Fund Balance	6,790,250	33,050	13,813,300	6,922,450
<u>Bond Funded Construction In Progress</u>				
Distribution	\$ 6,625,350	\$ 6,757,200	\$ 6,819,750	\$ 6,890,850
Total CIP Expenditures	\$ 6,625,350	\$ 6,757,200	\$ 6,819,750	\$ 6,890,850



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ORDINANCE NO. 2504

AN ORDINANCE OF THE CITY OF BRYAN, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022, INCLUSIVE, WITH EXPENDITURES IN THE COMBINED TOTAL AMOUNT OF \$442,674,224 APPROPRIATING FUNDS FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS, ACTIVITIES AND IMPROVEMENTS OF THE CITY; APPROPRIATING FUNDS FOR THE PAYMENT OF DEBT OBLIGATIONS IN ACCORDANCE WITH APPLICABLE CONTRACTS AND LAWS; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; AUTHORIZING THE CITY MANAGER TO MAKE CERTAIN TRANSFERS OF FUNDS; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HERewith; PROVIDING A SEVERABILITY CLAUSE; FINDING AND DETERMINING THAT THE MEETINGS AT WHICH THE ORDINANCE IS PASSED ARE OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, as required by Section 12 (c) of the City Charter, the City Manager has prepared and submitted to the City Council a proposed budget of revenues and expenditures of all departments, divisions, and offices for the fiscal year beginning October 1, 2021 and ending September 30, 2022; and

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

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

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

1.

The appropriations for the fiscal year beginning October 1, 2021 and ending September 30, 2022 with combined expenditures in the sum of \$442,674,224 be established in said accounts and set out in said budget which is made a part hereof and marked Exhibit “A”.

2.

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

3.

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

4.

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

5.

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

6.

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

7.

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

PRESENTED AND GIVEN first reading on the 24th day of August, 2021, at a special meeting of the City Council of the City of Bryan, Texas; and given second reading, passed and approved on the 7th day of September 2021 by a vote of 7 ayes and 0 nays at a special meeting of the City Council of the City of Bryan, Texas.

ATTEST:

CITY OF BRYAN:

Mary L. Stratta

Andrew Nelson

Mary Lynne Stratta, City Secretary

Andrew Nelson, Mayor

APPROVED AS TO FORM:

Thomas A. Leeper

Thomas A. Leeper, Interim City Attorney



CITY OF BRYAN, TEXAS

ALL FUNDS SUMMARY

Fiscal Year 2022

Exhibit A

Fund Name	Total Inflows	Expenditures
Governmental Funds:		
General	\$ 81,562,366	\$ 89,679,665
Debt Service	14,765,660	14,243,631
Hotel/Motel Tax	1,607,200	1,761,380
Street Improvement	6,035,000	8,583,830
Drainage	1,012,500	1,583,950
TIRZ #10 (Traditions)	3,721,245	3,542,560
TIRZ #19 (Nash Street)	422,295	291,689
TIRZ #21 (Downtown)	343,007	385,895
TIRZ #22 (Target)	486,358	479,167
TIRZ #22 (North Tract)	205,056	206,178
Court Technology	27,500	29,500
Community Development	2,286,526	2,286,526
Capital Reserve Fund	6,230	-
Oil & Gas	311,650	-
Midtown Park Operations Fund	3,626,500	4,667,570
Midtown Park Construction Fund	50,000	5,000,000
Phillips Event Center Fund	3,750,000	3,724,400
Queen & Palace Theaters Fund	1,016,362	896,926
Enterprise Funds:		
Water	14,483,300	16,779,182
Wastewater	13,781,315	17,826,980
Solid Waste	8,642,334	9,143,600
BTU - City	196,138,600	190,491,500
BTU - Rural	50,387,100	49,903,600
Airport	1,033,750	1,027,090
Bryan Commerce & Dev.	1,710,553	917,377
Internal Service Funds:		
Employee Benefits	15,007,934	15,721,723
Self-Insurance Fund	2,503,700	3,145,405
Warehouse Fund	324,399	354,900
TOTAL ALL FUNDS	\$425,248,439	\$ 442,674,224

ORDINANCE NO. 2505

AN ORDINANCE FIXING THE TAX LEVY OF THE CITY OF BRYAN, TEXAS, FOR THE TAXABLE YEAR 2021 AT \$0.629000 PER \$100 OF ASSESSED VALUATION AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY OF BRYAN, TEXAS:

1.

That there be assessed, levied and collected on all taxable property in the City of Bryan, for the taxable year 2021 the following, to wit:

\$0.418980 on a \$100.00 valuation of all taxable property in the City for General Fund maintenance and operating purposes: and

\$0.210020 on a \$100.00 valuation of all taxable property in the City for the payment of principal and interest on General Obligation Debt for the City.

Total Levy for 2021 is \$0.629000 for \$100.00 valuation of all taxable property in the City of Bryan.

2.

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

3.

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

PRESENTED AND GIVEN first reading on the 7th day of September 2021, at a meeting of the City Council of the City of Bryan, Texas; and given second reading, **PASSED AND APPROVED** on the 14th day of September 2021, by a vote of 7 ayes and 0 noes at a meeting of the City Council of the City of Bryan, Texas.

ATTEST:

CITY OF BRYAN

Mary L. Stratta

Andrew Nelson

Mary Lynne Stratta, City Secretary

Andrew Nelson, Mayor

APPROVED AS TO FORM:

Thomas A. Leeper

Thomas A. Leeper, Interim City Attorney





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FY 2022 BUDGET INCREASE REQUEST SUMMARY

	Title		FY 2022 Request	FY 2022 Adopted
<u>Decision Packages</u>				
<u>General Fund</u>				
Personnel				
Public Safety	Assistant Chief of Training		\$ 169,600	\$ 169,600
	Community Risk Reduction Specialist and Public Safety Educator Position		104,500	-
	Deputy Fire Marshal Position		137,400	-
Public Works	Engineering Inspector Position		82,500	82,500
Development Services	Business Systems Coordinator Position		81,100	81,100
	Plans Examiner Position.		63,300	63,300
	Combination Building Inspector Position		86,100	86,100
Community Services	Lake Walk Library		176,600	-
	Midtown Park - Tech Op III (Irrigation Specialist) Position @ 50%		14,900	-
Support Services	Human Resource Specialist Position		76,300	-
General Administration	Marketing Communications Specialist		69,400	-
	Legal Administrative Assistant Position		66,400	66,400
		Total Personnel	\$ 1,128,100	\$ 549,000
<u>Building and Other Improvements</u>				
Fire Administration	Renovation of the Bryan Fire Department Fire Safety Trailer		\$ 16,000	\$ -
Library General Ops	Lake Walk Library - Building and Other Improvements		200,000	-
Parks Administration	Development of Oakwood Cemetery Expansion		595,000	-
	Replacement of Oakwood Cemetery Fencing		140,000	-
Facilities Administration	Roof and Gutter Replacement at Carnegie Library		71,500	-
	Replacement of Information Technology Roof		56,000	-
	Waterproofing of City Hall Exterior Joints and Vertical Walls		70,000	-
	Replacement of City Hall Exterior Glass		20,500	-
	Replacement of Clara B. Mounce Library Carpet and Flooring.		81,000	-
	Replacement of ADA Access Door Mechanisms at City Hall/Mounce Library		16,000	5,000
	Waco Street Fuel Island Reconstruction @ 46.8%		705,000	-
		Total Building and Other Improvements	\$ 1,971,000	\$ 5,000

FY 2022 BUDGET INCREASE REQUEST SUMMARY

	Title	FY 2022 Request	FY 2022 Adopted
<u>Vehicles and Other Equipment</u>			
Municipal Court	Replacement of Unit #1-10 (Crown Victoria)	\$ 63,200	\$ 63,200
Police Administration	Replacement of Unit #6-248 (Squad Car)	69,300	69,300
	Replacement of Unit #6-247 (Squad Car)	69,300	69,300
	Replacement of Unit #6-250 (Squad Car)	69,300	69,300
	Replacement of Unit #6-251 (Squad Car)	69,300	69,300
	Replacement of Unit #6-245 (Squad Car)	69,300	69,300
	Replacement of Unit #6-249 (Squad Car)	69,300	69,300
	Replacement of Unit #6-244 (Squad Car)	69,300	69,300
	Replacement of Unit #6-46 (Motorcycle)	35,300	-
Fire Administration	Assistant Chief of Training Vehicle	56,300	56,300
	Community Risk Reduction Specialist and Public Safety Educator Vehicle	40,000	-
	Deputy Fire Marshal Position Vehicle	46,000	-
	Emergency Response and Backup Vehicle	62,500	-
	New Emergency Response Utility Task Vehicle	50,000	-
	Replacement of Unit #28-22 (Ambulance)	329,500	329,500
Animal Center	Replacement of Unit #32-203 (Chevrolet 2500 3/4 Ton)	73,000	73,000
	Replacement of Unit #32-204 (2500 3/4 Ton)	68,000	68,000
Engineering- Admin	Engineering Inspector Position Vehicle	40,000	40,000
Drainage & Streets	Replacement of Unit #17-23 (Chevrolet 2500 Crew Cab)	39,000	39,000
	Replacement of Unit #17-121 (Caterpillar 930M Wheel Loader)	195,000	-
	Replacement of Unit #17-97 (Ford F-550 Dump Bed)	73,200	-
	Replacement of Unit #17-108 (2009 Freightliner Pot Hole Patcher)	185,000	-
Traffic Operations	Replacement of Unit #34-95 (Traffic Operations Vehicle-Bucket Truck for Signals)	115,000	-
	Replacement of Unit #34-21 (Traffic Operations Vehicle)	40,000	40,000
Development Services	Combination Building Inspector Position Vehicle	35,000	35,000
Parks Administration	Midtown Park - Tech Op III (Irrigation Specialist) Position Vehicle @ 50%	19,800	-
	Replacement of Unit #26-12 (Truck)	39,100	-
	Replacement of Unit #10-67 (Truck)	39,700	39,700
	Replacement of Unit #10-65 (Truck)	41,200	41,200
	Replacement of Unit #10-73 (Truck)	41,200	41,200
Information Technology	Replacement of Unit #12-24 (2008 Cargo Van)	57,800	57,800
Facilities Administration	Replacement of Unit #11-55 (Truck)	40,000	40,000
	Replacement of Unit #11-50 (Truck)	33,500	33,500
	Replacement of Unit #11-61 (Truck)	40,000	40,000
	Replacement of Unit #11-57 (Truck)	40,000	-
Fleet Administration	Replacement of Unit #26-32 (Truck)	46,400	46,400
	Replacement of Unit #26-39 (Truck)	36,500	36,500
Total Vehicles and Other Equipment		\$ 2,506,300	\$ 1,605,400
<u>Other</u>			
Other			
Fire Administration	Blue Card Training	\$ 169,500	\$ 169,500
	Annual Software Maintenance for ESO Solutions	24,400	24,400
Police Administration	Ballistic Vest Replacement x40 @ \$844	33,800	33,800
	Funding for FitLife Program	59,600	59,600
	Police Increase to Building Maintenance Account 32-01	50,000	-
Development Services	Increase the City's Demolition Account	100,000	100,000
	Development Services Increase for Account 50-31	40,000	40,000
Comm Dev Admin.	Bank on Brazos Valley Administrative Costs	9,000	9,000
Library General Ops	Lake Walk Library - Other	60,000	-
	College Station Library Increase to Library Book Account 63-03	50,000	-
Parks Administration	Parks and Recreation Increase for Account 50-22	326,100	326,100
	Park Improvement Plan (PIP) Funding	300,000	300,000
	Bryan Aquatic Center - Thermal Blankets	30,000	30,000
	Senior Program Funding	30,000	30,000
Information Technology	Public Safety Radio Upgrade Project	1,114,000	1,114,000
	Information Technology Increase for Account 11-07	40,000	-
Human Resources Services	Human Resource Increase in Contractual Services Account 50-31 for People Admin	3,400	3,400
	City's Education Reimbursement Program (Re-implementation and Funding)	15,000	-
Executive Services	Executive Services Increase for Account 50-48	70,000	70,000
	Executive Services Increase for Account 50-36	15,000	15,000
	Executive Services Increase for Account 50-31	42,400	42,400
	Executive Services Increase for Account 50-83	4,000	4,000
	Executive Services Increase for Account 44-01	15,000	15,000
Economic Development	Corridor Beautification Program - Texas Ave. Grant	100,000	100,000
	Builder Infill Incentive	75,000	75,000
	Life Safety Grant	100,000	100,000
	Parade of Homes Reimbursement Program	12,000	12,000
	Bryan Home Foundation	130,000	130,000
Total Other		\$ 3,018,200	\$ 2,803,200
Total General Fund		\$ 8,623,600	\$ 4,962,600

FY 2022 BUDGET INCREASE REQUEST SUMMARY

	FY 2022 Request	FY 2022 Adopted
Enterprise Funds		
Water Fund		
Replacement of Unit #22-11 (Truck)	\$ 39,000	\$ 39,000
Replacement of Unit #23-54 (2006 Caterpillar 420D Backhoe Loader)	102,000	102,000
Replacement of Unit #23-560 (Trailer)	8,000	8,000
Replacement of Unit #23-561 (Trailer)	8,000	8,000
Arc Flash Study - WWT and WP	38,000	38,000
Waco Street Fuel Island Reconstruction @ 7.9%	120,000	-
Total Water Fund	\$ 315,000	\$ 195,000
Waste Water Fund		
Replacement of Unit #24-54 (2011 Utility Truck)	\$ 49,000	\$ 49,000
Replacement of Unit #25-39 (2009 Ford F550 Dual Rear Wheel Cab Chassis w/Utility)	85,000	85,000
Replacement of Unit #25-40 (2010 Utility Truck)	28,000	28,000
Replacement of Unit #25-55 (2006 Backhoe)	102,000	102,000
Burton Creek and Still Creek motor control center	70,000	70,000
Arc Flash Study - WWT and WP	40,000	40,000
Waco Street Fuel Island Reconstruction @ 9.1%	130,000	-
Total Wastewater Fund	\$ 504,000	\$ 374,000
Solid Waste Fund		
Replacement of Unit #14-99 (Front-Load Equipment)	\$ 372,100	\$ 372,100
Replacement of Unit #29-56 (Grapple Truck)	201,200	201,200
Replacement of Unit #14-03 (Side-Load Equipment)	270,300	370,300
Replacement of Unit #14-31 (Front-Load Equipment)	372,100	372,100
Replacement of Unit #14-77 (Truck)	40,000	40,000
MSC Car Wash Repair & Maintenance Project	40,000	40,000
Waco Street Fuel Island Reconstruction @ 36.2%	545,000	-
Total Solid Waste Fund	\$ 1,840,700	\$ 1,395,700
Bryan Commerce and Development Fund		
Funding of the Bryan Commerce and Development (BCD) Residential Infill Re-development Program	\$ 300,000	\$ 300,000
Total Bryan Commerce and Development Fund	\$ 300,000	\$ 300,000
Total Enterprise Funds		
	\$ 2,959,700	\$ 1,964,700
Other Funds		
Midtown Park Operations Fund		
Midtown Park - Tech Op III (Irrigation Specialist) Position	\$ 14,900	\$ 29,800
Midtown Park - Tech Op II Position	26,600	-
Midtown Park - Tech Op III (Irrigation Specialist) Position Vehicle	19,800	39,600
Total Midtown Park Operations Fund	\$ 61,300	\$ 69,400
Phillips Event Center Fund		
Replacement of Hole #9 Bridge	\$ 118,600	\$ 118,600
Replacement of Irrigation Controls	42,400	-
Installation of Driving Range Netting	135,000	-
Total Phillips Event Center Fund	\$ 296,000	\$ 118,600
Total Other Funds		
	\$ 357,300	\$ 488,000
Total FY 2022 Requested Decision Packages		
	\$ 11,940,600	\$ 7,415,300



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CITY OF BRYAN

FINANCIAL MANAGEMENT POLICY STATEMENTS

UPDATED 2.11.2020

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 Internal Auditor and the results will be reported to the Audit Committee. The Financial Management Policies are guidelines, and occasionally exceptions may be appropriate and required. Exceptions to stated policies will be specifically identified and explained to the City Manager and City Council.

Summary of Major Policy Topics

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

Detail of Major Policy Topics

I. Accounting, Auditing and Financial Reporting

Maintain accounting practices that conform to generally accepted accounting principles and comply with prevailing federal, state, and local statutes and regulations. Prepare and present regular reports that analyze and evaluate the City's financial performance and economic condition.

A. Accounting Practices and Principles

The City will maintain accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), the authoritative standard setting body for units of local government. All city financial documents, except monthly interim financial reports, including official statements accompanying debt issues, Comprehensive Annual Financial Reports and continuing disclosure statements will meet these standards. Monthly interim financial reports are prepared on a cash basis and will be reported as budgeted. Annual financial statements will be prepared and reported using the economic resources measurement focus and the accrual basis of accounting.

B. Financial and Management Reports

Interim Financial Reports that note significant deviations from the amended budget will be provided on a monthly basis to management and the City Council. These reports will be reviewed monthly with the City Manager and provided to City Council by the end of each month for the prior month. A quarterly report will be prepared based on these documents and will be presented to the Audit Committee for review.

Any reports that are required by the State Comptroller's office as established by the legislature will be compiled and reported according to statute. This includes, but is not necessarily limited to debt reporting, Hotel Occupancy Tax reporting, and any reports related to the State Comptroller's Transparency Star Program.

C. Annual Audit

Pursuant to State Statute, the City shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit. The audit shall be performed by a certified public accounting (CPA) firm, licensed to practice in the State of Texas. The audit firm shall provide a management letter to the City prior to the filing of the audit. The audit firm shall also provide a Single Audit of Federal and State grants, when necessary. An official Comprehensive Annual Financial Report (CAFR) shall be issued no later than 180 days following the end of the fiscal year.

D. Annual Financial Disclosure

As required by the Securities and Exchange Commission (SEC) Rule 15c2-12, the City, with support of the City's financial advisor and bond counsel, will provide certain annual financial information to various information repositories through disclosure documents or set of documents that include the necessary information. This will include any material event notices to be filed as required by relevant regulations.

E. Signature of Checks

All checks shall have two signatures. Two persons shall be authorized to sign checks: the Mayor and the Chief Financial Officer. Signatures shall be affixed to all City checks via facsimile signatures, made with a secure laser check printing system or through handwritten signatures affixed to each check.

II. Financial Consultants

The City will employ qualified financial advisors and consultants as needed in the administration and management of the City's financial functions. Factors in the selection of these consultants will be experience/expertise, ability to perform, the services offered, references, and methodology to name a few. In no case should price be allowed to serve as the sole criterion for the selection.

A. Selection of Auditors

At least every five years, the City shall request proposals from qualified firms, including the current auditors if their past performance has been satisfactory. The Audit Committee shall recommend to City Council an independent firm of certified public accountants to perform an annual audit of the accounts and records, and render an opinion on the financial statements of the City.

1. It is the City's preference to rotate audit firms every five years to ensure that the City's financial statements are reviewed and audited with an objective, impartial, and unbiased point of view. The rotation of the audit firm will be based upon the proposals received, the qualifications of the firm, and the firm's ability to perform a quality audit.
2. However, if through the proposal and review process, management and the Audit Committee select the current audit firm, it is the City's preference that the lead audit partner be rotated as well as the lead reviewer after a maximum of five years.
3. Annually, the independent auditor will provide a letter of engagement to the City for annual audit services. The engagement letter shall be signed by the Chief Financial Officer and the Chairman of the Audit Committee and will be submitted to City Council as support for the auditor's contract renewal as specified in the contract terms.

B. Arbitrage

While the City is responsible to ensure that the records are in order, the calculations made, reporting completed, and filings made, the actual arbitrage calculation and reporting shall be contracted out to a qualified firm.

Every five years the City will submit a Request for Qualifications for Arbitrage Consultants. Qualifications will be the sole criteria for ranking and price will be negotiated once the top responders are chosen.

C. Bond Counsel

Bond Counsel to the City has the role of an independent expert who provides an objective legal opinion concerning the issuance and sale of bonds and other debt instruments. As bond counsel are specialized attorneys who have developed necessary expertise in a broad range of practice areas, the City will always use a consultant for these services. Generally, bonds are not marketable without an opinion of nationally recognized bond counsel stating that the bonds are valid and binding obligations stating the sources of payment and security for the bonds and that the bonds are exempt from State and Federal income taxes.

Due to the complexity of the City's financial structure and the benefits that come with the history and knowledge of the City, the contract with Bond Counsel shall be considered evergreen, however with a termination clause.

D. Financial Advisory Services

The City issues various types of securities to finance its capital improvement program. Debt structuring and issuance requires a comprehensive list of services associated with municipal transactions, including but not limited to: method of sale, analysis of market conditions, size and structure of the issue, preparation of disclosure documents, coordinating rating agency relations, evaluation of and advice on the pricing of securities, assisting with closing and debt management, calculating debt service schedules, and advising financial management.

As financial advisors to governmental entities have developed the necessary expertise in a broad range of services, the City will use a consultant for these services. Every five years the City will submit a Request for Qualifications for Financial Advisory Services. Qualifications will be the sole criteria for ranking and price will be negotiated once the top responders are chosen.

E. Depository Bank

Pursuant to State law, the City of Bryan may approve a depository services contract whose term does not exceed five years. There is no requirement for rotation. The City of Bryan will select its official banking institution through a formal process based on best value in order to provide the City with the most comprehensive, flexible, and cost-effective banking services available.

III. Budget and Long Range Financial Planning

A. FINANCIAL STRUCTURE

The accounts of the City are organized on the basis of funds and account groups, each of which operate separately and independently of each other. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses. The following is a description of the various funds and account groups:

1. Governmental Fund Type

Governmental funds are used to account for general government operations and include the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, and Permanent Funds.

- a. General Fund: The General Fund is the general operating fund and is used to account for all financial transactions not properly included in other funds. Resources are generated through property tax, sales tax, other general taxes, franchise fees, fines, licenses, and fees for services. This fund accounts for the primary activities of the City: police and fire protection, maintenance of parks, libraries, minor street repair, and general administration.
- b. Special Revenue Funds: Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
- c. Debt Service Fund: Used to account for the payment of interest and principal on all general obligation bonds and other long-term debt.
- d. Capital Improvement Program Funds: Used to account for the expenditures of resources accumulated from the sale of debt instruments earmarked for such projects. These funds are allocated from debt proceeds on a project length basis rather than a fiscal year basis.
- e. Permanent Funds: Used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs. These funds are not included in the budget document and are not budgeted.

2. Proprietary Fund Type

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

- a. Enterprise Funds: Used to account for services that are financed and operated in a manner similar to private business, where the intent of the governing body is that the cost of providing goods and services to the general public will be financed or recovered primarily through user charges or fees.
- b. Internal Service Funds: Used to account for the financing of goods and services provided by one department or agency to other departments and agencies of the city on a cost reimbursement basis. Internal Service Funds include the Warehouse Fund, Employee Benefits Fund, and Self Insurance Fund.

3. Fiduciary Fund Type

This fund type accounts for assets held by the City in a trustee capacity or as an agent for other governmental units and/or funds. The Fiduciary Fund for the City is the payroll fund. Each of the other funds contributes its respective share of personnel costs to the Payroll Fund. This fund is not included in the budget document and is not budgeted.

B. Balanced Budget

The City Manager shall propose annually a *structurally* balanced budget for the ensuing fiscal year to City Council pursuant to the prevailing state and local law. A structurally balanced budget is further defined as recurring revenues funding recurring expenditures and adherence to both minimum and targeted fund balance policies. Short term loans between funds will be avoided as budget balancing techniques. Non-recurring expenditures may be funded with either recurring or non-recurring revenues or fund balance.

The City shall demonstrate annually the impact of expected revenues and expenditures on fund balance and adhere to a structurally balanced budget through long range financial planning.

C. Current Funding Basis (Recurring Revenues)

The City shall budget and operate on a current funding basis. Recurring expenditures shall be budgeted and controlled so as not to exceed current revenues. Recurring expenses will be funded exclusively with recurring revenue sources to facilitate operations on a current funding basis.

D. Use of Non-Recurring Revenues

Non-recurring revenue sources, such as a one-time revenue remittance of fund balance in excess of policy can only be budgeted/used to fund non-recurring expenditures, such as capital purchases or capital improvement projects. This will ensure that recurring expenditures are not funded by non-recurring sources. The use of one-time revenue funds such as the Capital Reserve Fund may be utilized to facilitate the separation between recurring and non-recurring revenues.

E. Tax Rate

The City Manager will recommend a tax rate that allows the City to provide the level of services required by its citizens, continually fund ongoing operations and maintenance expenses, and pay its debt requirements.

F. Cash Funded Capital Projects

Cash funded capital projects will be budgeted when financially feasible while considering the impact of these projects on the long range financial plans of the City. Funding will be based on the financial health of each fund with the long-term goal of adequately funding ongoing infrastructure and capital improvement needs.

G. Revenue Estimating for Budgeting

In order to protect the City from revenue shortfalls and to maintain a stable level of service, the City shall use a conservative, objective, reasonable and analytical approach when preparing revenue estimates. The process shall include historical collection rates, trends, development, and probable economic changes. This approach is intended to reduce the likelihood of actual revenues falling short of budget estimates.

H. Performance, Merit Pool, and Civil Service Step Increases

The budget shall include an amount adequate to cover an overall average performance and merit pool, as well as an amount for police and fire step increases, as determined annually by the City Manager. Budgeted performance and merit increases shall be based on current market surveys. Amounts will be calculated for each fund based on budgeted salaries for the year. In addition, funds may be budgeted when appropriate to bring identified jobs and/or pay-scales up to market salary rates.

I. Budget Preparation

1. Department Directors have primary responsibility for formulating budget proposals. New or expanded services should support City Council goals, City Manager priority direction and department goals. Departments are charged with implementing these directions and goals once they are approved.
2. All competing requests for City resources will be considered within the annual budget process.
 - a. The City will prepare a Base Budget consisting of expenditures supporting current levels of service, including current staffing levels adjusted for budgeted compensation increases for performance, merit and civil service step increases.
 - b. Increases to staffing or levels of service will be budgeted through Budget Decision Packages which must be fully justified and will be reviewed separately.
3. Annually, the City will seek to obtain the Government Finance Officers Associate Distinguished Budget Presentation Award. The Budget will be presented in a way that not only meets the criteria of the award, but also clearly communicates the budget to the public.

J. Budget Management

The City Council shall delegate authority to the City Manager in managing the budget after it is formally adopted by the City Council, including the transfer of funds within departments, between divisions, and between departments, as well as amending budgeted revenues. The City Manager may further delegate levels of authority for the daily operations of the budget. Expenditures/expenses are legally adopted at the fund level. All unbudgeted transfers between Funds or amendments increasing annual expenditures must be approved by City Council. Expenditures should not exceed the adopted budget, including budget amendments approved by the City Council.

K. Long-Range Financial Plans

1. The City shall develop and maintain a five-year financial forecast for each major operating fund in conjunction with the annual budget process. Major operating funds are as follows:
 - a. General Fund
 - b. Debt Service Fund
 - c. Enterprise Funds
 - d. Special Revenue Funds
 - e. Internal Service Funds

2. The forecast should enable current services and current service levels provided to be sustained over the forecast period. Operating impacts from completed capital improvement projects in the City's five-Year CIP shall be included in the forecast. Commitments and obligations already made that require future financial resources shall also be included.
3. The forecasts should identify the impact to property taxes and utility rates.

IV. Revenues and Other Resources

The City shall strive to maintain a balanced and diversified revenue system to protect from fluctuations in any one source due to changes in local economic conditions, which may adversely impact that source.

A. Property Taxes

1. The City's property tax revenues fund the City's General Fund, Debt Service Fund, TIRZ Funds and some Enterprise Funds. The City's tax rate and its O&M vs I&S rates are evaluated annually through the budget process.
2. Payments to Tax Increment Reinvestment Zones (TIRZ) - The City has several TIRZ established within the City. Taxes paid to the City on properties in each zone are paid to each TIRZ monthly, or as they are received by the County Tax Assessor/Collector.
3. Oil and Gas revenues and property taxes attributable to Enterprise Funds- Property taxes and oil and gas revenues collected on property of Enterprise Funds will be transferred to the Enterprise Fund to use for operations and development.

B. Electric/ Water/ Waste Water Billings

Electric, water, and wastewater charges are billed in arrears, as customer meters are read monthly for the previous month's usage. At year end, revenues are accrued to adjust revenues to full accrual basis. During the year, revenues are recorded on a modified accrual basis (when billed).

C. Revenue Collections

The City shall maintain high collection rates for all revenues by monitoring monthly receivables. The City shall follow an aggressive, consistent, yet reasonable approach to collecting revenues to the fullest extent allowed by law for all delinquent taxpayers and others overdue in payments to the City.

1. The City shall contract for collection of outstanding receivables when it makes economic sense for the City to do so.
2. Utility write-offs will be recorded on accounts outstanding for 2 years, identified as uncollectible, where all attempts to collect have been taken. The write-off of uncollected accounts is a bookkeeping entry only and does not release the debtor from any debt owed to the City.
3. The City shall estimate uncollectible accounts through an allowance for doubtful accounts in each fund with receivables.

D. User Fees

The City shall design, maintain, and administer a revenue system that will help ensure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

1. General Fund

- a. For services that benefit specific users the City shall establish and collect fees to recover the costs of those services.
- b. Where services provide a general public benefit, the City shall finance those services through property and sales taxes.
- c. For services that provide both specific benefits and a general public benefit, it may be appropriate to subsidize those services from property and sales tax revenues.
- d. Factors in setting fees shall include but not be limited to: market and competitive pricing, effect on demand for services, and impact on users, which may result in recovering something less than full cost.

2. Enterprise Funds

- a. Utility rates and other fund user fees shall be set at levels sufficient to cover operating expenditures (direct and indirect), meet debt obligations and debt service coverage, provide pay-as-you-go funding for capital improvements, provide funding of the General Funds Transfer, and provide adequate levels of working capital.
- b. The City shall seek to eliminate all forms of subsidization between the General Fund and Enterprise Funds.
- c. The Five-Year Financial Plan shall serve as the basis for rate change considerations.
- d. If rate increases are necessary, the Five-Year Financial Plan shall be built around smaller rate increases annually versus higher rate increases periodically.

E. Lien Collections

The collection of outstanding liens shall be addressed through a separate policy approved by City Council.

V. Capital Expenditures and Improvements

City staff will review and monitor the state of the City's capital equipment and infrastructure annually, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

A. Capitalization Threshold for Tangible Capital Assets

Tangible capital items should be capitalized only if they have an estimated useful life of at least one year following the date of acquisition or significantly extend the useful life of the existing asset and cannot be consumed, unduly altered, or materially reduced in value immediately by use and has a cost of not less than \$5,000 for any individual item.

The capitalization threshold of \$5,000 will be applied to individual items rather than to a group of similar items, (i.e.: desktop computers, desks, chairs, etc.) unless individual items are acquired as part of a system (i.e.: implementing a new computer system or furnishing a newly constructed building).

B. CIP Policy

Capital Improvement Projects (CIP) address Bryan's long-term needs in the form of street and drainage improvements, new parks, and other public utilities and facilities. The CIP process is governed by a separate resolution.

C. Replacement of Capital Assets on a Regular Schedule (Fleet and Technology).

The City shall annually review a schedule for the replacement of its fleet and technology capital assets. Within the resources available each fiscal year, the City shall replace these assets according to needs.

D. Capital Expenditure Financing

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

VI. Fund Balances

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 175 days of the current year's

operating expenditure budget. The annual budget 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 60 days of the current year’s operating expenditure budget. The annual budget should be set at a level that produces the target level of unrestricted cash by the end of the five year forecast.

H. TIRZ Funds Unassigned Fund Balance

Target Unassigned Fund Balance – Because TIRZ funds generally have minimal operating expenses other than debt service, the City shall target an unassigned fund balance of no less than \$50,000 in each TIRZ fund, rather than as a percent of operating expenses. Budgeting should consider future debt service levels in setting current and future funding levels.

I. Self-Insurance Fund Unassigned Fund Balance

Target Unassigned Fund Balance – The City shall target a minimum unassigned fund balance equal to the stop-loss deductible for the City’s excess worker’s compensation and liability policy.

J. Employee Benefits Fund Unrestricted Fund Balance

Target Unassigned Fund Balance – The City shall target an unassigned fund balance of 30 days of the current year’s budgeted expenditures.

K. Debt Service Fund Balance

The City shall maintain the minimum debt service fund balance at 1 month of annual debt service requirements.

L. All Other City Funds Unassigned Fund Balance/Unrestricted Cash Balance

All other funds do not have a stated minimum unassigned fund balances/unrestricted cash balances but rather are monitored on a monthly basis. A balance sufficient to meet budgeted expenditures will be maintained in all funds.

VII. Debt

Establish guidelines for debt financing that will provide needed facilities, land, capital equipment, and infrastructure improvements while minimizing the impact of debt payments on current and future tax rates.

A. Use of Debt Financing

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligations, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law,

shall only be used to purchase capital assets that cannot be prudently acquired from either current revenues or fund balance/working capital and to fund infrastructure improvements and additions. Debt will not be used to fund current operating expenditures.

The City will pay cash for capital improvements within the financial capability of each fund based on the Five Year Financial Plan forecasts versus automatically issuing debt when funding capital expenditures and capital improvements. Cash sources include, but are not limited to, general fund unassigned fund balance, utility and airport system revenues, economic development corporation funding, developer fees, inter-local agreements, and state and federal grants.

B. Debt Financing

1. Affordability

The City shall use an objective analytical approach to determine whether it can afford to issue new general purpose debt, both General Obligation bonds and Certificates of Obligation.

2. Debt Capacity

The City shall complete an annual debt capacity assessment to ensure that proposed debt is affordable and contributes to the financial strength of the City. The debt capacity is the upper limit on the dollar amount of capital improvements 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:

$(\text{Revenues} - \text{Expenses} - \text{Total Net Transfers Out} + \text{Fixed Costs and Imputed Charges} - \text{Total Debt Service})$ divided by $\text{Fixed Costs and Imputed Charges}$. For BTU – City and BTU – Rural the Fixed Charge Coverage Ratio will be targeted at a level no lower than 1.4. This measure applies only to BTU – City and BTU – Rural.

E. Debt Reserve Fund

Debt service reserves should be maintained for each bond issue as required by bond covenants.

F. Continuing Financial Disclosure related to Debt

The covenants related to debt require continual annual disclosure of specific financial information about the City. Required annual disclosure information will be posted to the Electronic Municipal Market Access (EMMA) website and as a supplement to the City's annual CAFR document

G. TIRZ Debt.

It is the City's policy not to issue City debt in order to fund any future Tax Increment Reinvestment Zones (TIRZ).

H. Debt Structures

1. The City shall normally issue bonds with a life not to exceed 25 years for general obligation bonds and 25 years for revenue bonds, but in no case longer than the useful life of the asset.
2. The City shall seek level or declining debt repayment schedules.
3. There shall always be at least interest paid in the first fiscal year after a bond sale and principal payments starting generally no later than the second fiscal year after the bond issue.
4. Normally, there shall be no capitalized interest included in the debt structure except for debt issuances reimbursing developers for infrastructure, which shall not exceed 2 years of capitalized interest.

I. Debt Refunding

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

J. Sale Process

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

- K. **Rating Agency Presentations**
Full disclosure of operations and open lines of communications shall be maintained with the rating agencies. City staff, with the assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies.
- L. **Bond Ratings**
The City will prudently manage the General and Enterprise Funds and attempt to issue and structure debt to help maintain or increase the current bond ratings.
- M. **Lease/Purchase Agreements**
The City will use lease/purchase agreements for capital items when it is cost-efficient and provides for more attractive terms than issuance of bonds.

VIII. Cash Management/Investments

The City's investment policy is governed by a separate resolution. It is the policy of the COB to invest public funds in a manner that will ensure the preservation of capital, meet daily cash flow demands, conform to all applicable State and Local statutes governing the investment of public funds, and provide reasonable investment returns.

IX. Grants

The City will seek, apply for, and effectively administer federal, state and local grants, which support the City's current priorities and policy objectives.

- A. **Grant Guidelines**
The City shall apply and facilitate the application for only those grants that are consistent with the objectives and high priority needs identified by Council and City Management.

Grant funding will be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs.

The potential for incurring ongoing costs, to include assumptions of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.
- B. **Grant Termination and/or Reduced Grant Funding**
In the event of reduced grant funding, City resources will be substituted only after all program priorities and alternatives are considered during the budget process, unless the City is obligated through the terms of the grant to maintain the positions.

The City shall terminate grant-funded programs and associated positions when grant funds are no longer available, and it is determined that the program no longer supports City goals and/or is no longer in the best interest of the City, unless the City has obligated itself through the terms of the grant to maintain the positions after the grant period ends.

- C. Any grants that are funded by the City will be governed by the resolution adopted by City Council to establish the grant or the agreement between the City and the agency/entity receiving the funds. However, in no case shall any funds be granted to an entity that is eligible to receive funding for the same purpose from an insurance settlement.

X. Economic Development Agreements

The City shall monitor compliance with the terms of all economic development agreements and report the compliance status to City Council at least annually.

COMMUNITY PROFILE

LOCATION

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.

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.



In the nearly 149 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.

Although Bryan residents voted in 1867 to incorporate, the town was not formally incorporated until an act of the Texas Legislature in 1871. Non-official organizations arose in the early 1870s to promote agriculture, trade and cultural opportunities.

Soon after incorporating, citizens voted to establish a public school system and to levy property tax to help support it. The first tax-supported school opened in 1880 under the name of "Bryan Grade School" and its first graduates completed the 10th Grade School four years later. Private schools joining the educational system included Allen Academy in 1899 and Villa Maria Ursuline Academy for girls in 1901.

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.

Guy M. Bryan Jr. established a money-lending office in 1875. By 1890, The First National Bank of Bryan, another major financial institution, had been established. Bryan had utilities in the form of Bryan Compress Company, Bryan Water, Inc. and Electric Light Co., Inc. The City's first telephones were installed in 1918.

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.

Along with development came increased intellectual pursuits. Bryan's first newspaper, Brazos Pilot, began weekly publication in 1876. It was joined by the Bryan Weekly Eagle in 1889. In 1910, Bryan's first daily paper, the Bryan-College Station Eagle, succeeded both weeklies.

The Carnegie Library was founded in 1902 with a \$10,000 donation from nationally recognized philanthropist Andrew Carnegie. The Carnegie served the community until 1969 when the city opened the Bryan Public Library. Today, the renovated library houses the Carnegie Center of Brazos Valley History and is the oldest library in continuous operation in a Carnegie Library in Texas.

In 1909, the utility system in Bryan became municipally-owned after a fire at City Hall/Opera House cast doubt on the reliability of the local investor-owned company's ability to provide ice, water, and electricity to citizens. By 1911, the City purchased an electric distribution system from Bryan Ice, Water, & Light and began installing street lights on Main Street.

Time Marches On

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. 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. In terms of recreation, Bryan added a number of city parks to its landscape, beginning with Oak Grove Park in 1913. In 1922, Bryan High School won the state championship in the first UIL football game ever played. Seven years later, a football field was built for Stephen F. Austin High School. In 1939, Bryan developed its 18-hole Municipal Golf Course.

The Bryan Air Base was activated in 1942, deactivated in 1945, and reactivated in 1951. In the 1940s, the base served as a temporary campus for Texas A&M College freshmen. A hospital established on the base boasted an obstetrics ward. The air base was phased out in 1959 and in 1962, the property became home to the Texas A&M Research Annex.

In 1958, Townshire became Bryan's first major shopping center. Its first enclosed shopping center, Manor East Mall, opened in 1972. However, the creation of shopping centers away from downtown created a strain on the Central Business District. Downtown Bryan began a slow decline.

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.

Bryan's downtown business district isn't the city's only area that can boast of its heritage. An East Side Historic District was created in the 1980s, and close to fifty Bryan homes and other structures are listed on the National Register of Historical Places.

Today, businesses are opening, expanding and relocating in Downtown Bryan, breathing new life into the area. This push toward downtown revitalization is now enabling people to experience the shops, restaurants, hotels and businesses that are working together to restore Downtown Bryan to the thriving hub of its glory days.

Public Universities

Texas A&M University Health Science Center- Bryan Campus and RELLIS Campus:

Texas A&M University has been one of the greatest assets to the entire Brazos Valley as a world-class learning institution. The University not only ranks among the top ten research institutions in the nation, but also maintains one of the largest student bodies with enrollment reaching 71,109 (Fall 2020). Texas A&M Regents approved the allocation of acreage to the HSC in December 2006, having previously accepted the land gift from the City of Bryan. The HSC had its dedication ceremony in July 2010. The Bryan campus, located along State Highway 47 (adjacent to the master planned Atlas, Lakewalk, and Traditions development), will allow the HSC to eventually consolidate academic programs and administration currently located throughout Bryan and College Station onto one campus. Fifty acres will be for health-related public/private partnerships and facilities, while the remaining acreage will be for academic facilities.

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

Source: Texas A&M University

In addition to the four-year programs offered at Texas A&M University, Blinn College offers two-year associates degree programs and vocational training programs at its Bryan campus. With more than 6,700 (Fall 2020) students in Bryan, Blinn is one of the largest junior/community colleges in Texas. Blinn consistently has the highest transfer rate in the state, the highest percentage of students who go on to earn bachelor's degrees, and transfers more students to Texas A&M University than any other community college.

Source: Blinn College

City Government Structure

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

The City Council, by majority vote, appoints the City Manager, City Secretary, City Attorney, and Municipal Court Judge. The City Manager is responsible and accountable for the routine administration and direction of the municipal

organization. The City offers a full array of municipal services including Police, Fire, EMS, Animal Control/Shelter, Traffic and Transportation, Building and Development, Municipal Court, Library Services, and Parks and Recreation.

Bryan Today

“The Good Life, Texas Style.”™

Bryan has a vital and robust economy, quality schools, state-of-the-art healthcare, safe neighborhoods and a history that is reflected in its buildings and the pride of its residents. The original square-mile townsite now encompasses more than 53.8 square miles. Bryan's original population of a few hundred has grown to more than 85,000 residents.

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 continued to revitalize the downtown business district through a series of Capital Improvement Projects (CIP) aimed at addressing the city's long-term needs in the form of street and drainage improvements, new parks and other public utilities and facilities.

Beginning in 2007, the City of Bryan launched the Texas Reds Steak and Grape Festival as a mechanism for bringing tourism, music, arts and food to the community. Since its inception, Texas Reds has grown in popularity and attendance culminating in a record 12,000 people in 2018.

Another asset to the City of Bryan is Coulter Field. The land on Texas Highway 21 where Coulter Field sits was donated by the W.J. Coulter family in 1938. The City of Bryan later bought adjacent property, which now comprises the 247 acre airfield. The airport is home to numerous aviation enthusiasts.

In December 2017, local citizen Wallace Phillips donated the 107-acre Phillips Event Center Golf Course to the City of Bryan, which opened to the public on January 2, 2018. The City renamed the course the City Course at the Phillips Event Center. He then donated the Phillips Event Center to the city in 2020.

Once the City Course at Phillips Event Center was opened, the City closed the existing 117-acre Travis B. Bryan Municipal Golf Course to convert the property into a regional park. Construction on the Travis Bryan Midtown Park began in 2020, and plans call for an indoor event center named the Legends Event Center, 2-mile walking trail, outdoor amphitheater, lake, sports fields and a public-private partnership for Big Shots Golf.

Bryan is a great place for families and boasts more than 690 acres of beautifully maintained parks. With a bounty of basketball and soccer fields, skateboard parks, splash pads, walking trails, two dozen pavilions for picnicking and four aquatic facilities, Bryan has something to offer everyone.

In 2019, the City initiated the annexation of approximately 1,500 acres of land around and including the Texas Triangle Park in northwestern Brazos County, as well as 5,500 acres of land around and including the Texas A&M University System RELIS Campus in western Brazos County.

From its contemporary Tejas Center to its revitalized Historic Downtown, today's 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.”™**





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STATISTICAL INFORMATION

THE CITY OF BRYAN
FY 2022

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 FACTS

Date of Incorporation: November 29, 1871

Form of Government: Council/Member

Fiscal Year: October 1 – September 30

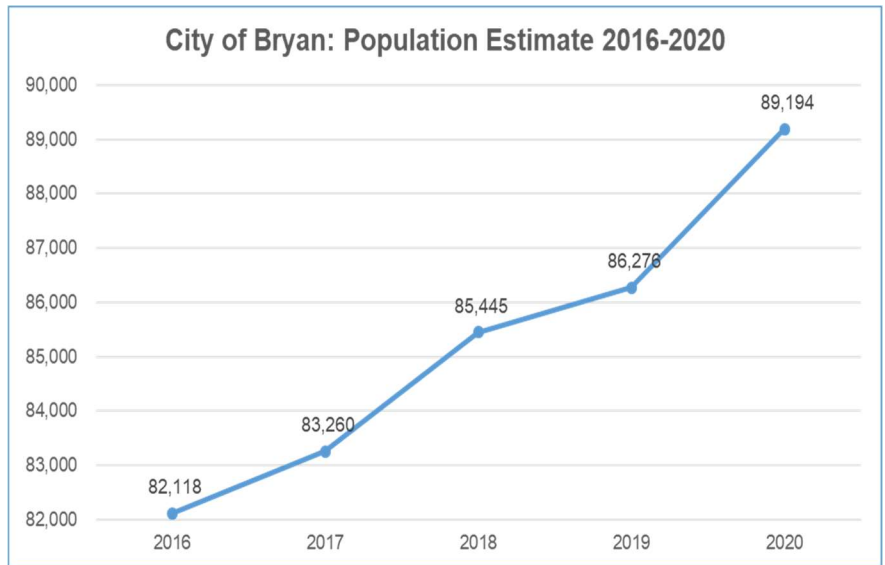
Current Property Tax rate: \$0.62900

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

Hotel/Motel Tax: 7.0%

Corporate Limits: 54.36 (sq. miles)

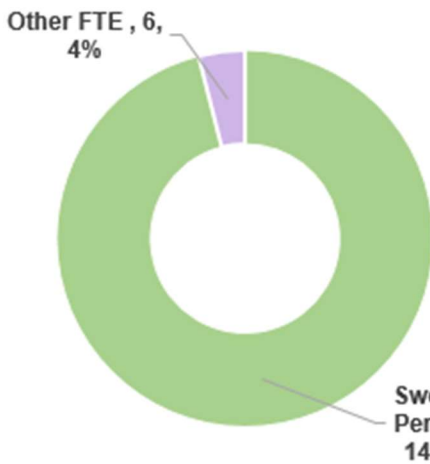
Paved Lane Miles: 820.50 miles



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

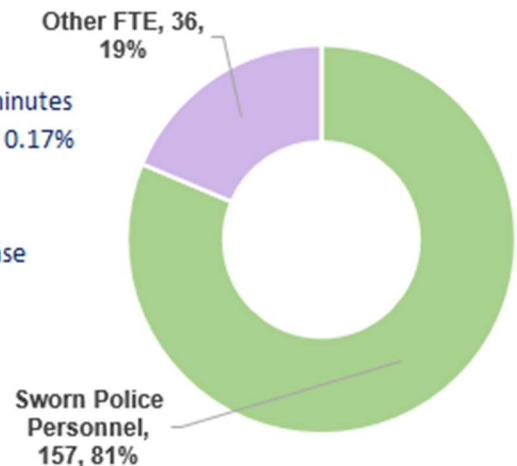
PUBLIC SAFETY

Fire Department 151 Full-Time Equi.



Priority Call Response Time: 4.6 minutes
 Traffic Accident Rate (per 1,000): 0.17%
 Fire Stations: 5
 Police Stations: 1
 Crime Rate of Growth: 3% decrease

Police Department 193 Full-Time Equi.



Source: City of Bryan

COMMUNITY SERVICES

Parks and Recreation

Public Parks	52
Golf Courses	1
Athletic Complexes	2
Recreation Center	1
Aquatic Center	1
Public Pools	2
Amphitheater	5
Cemeteries	3

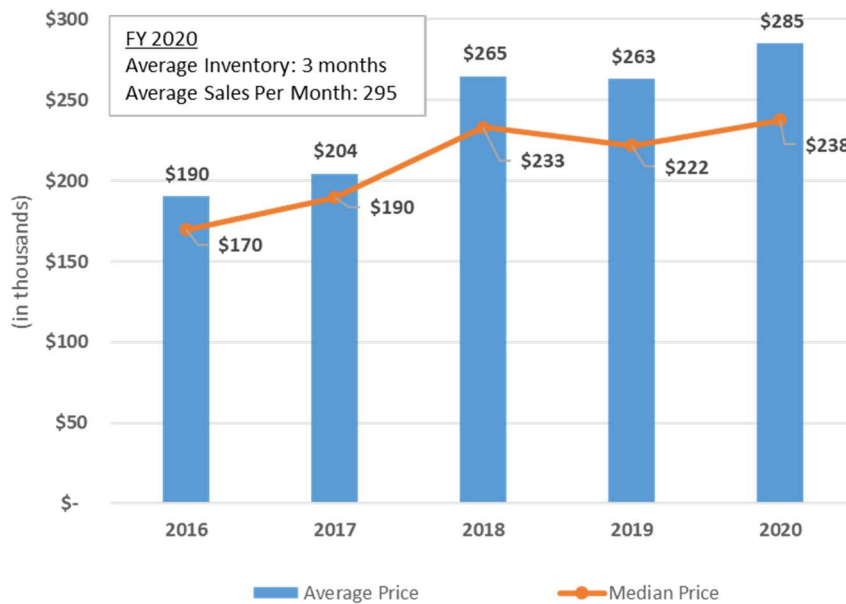
Library Services

Public Library Locations	2
Genealogy/History Center	1
Electronic Book Collection	26,046
Physical Book Collection	183,589

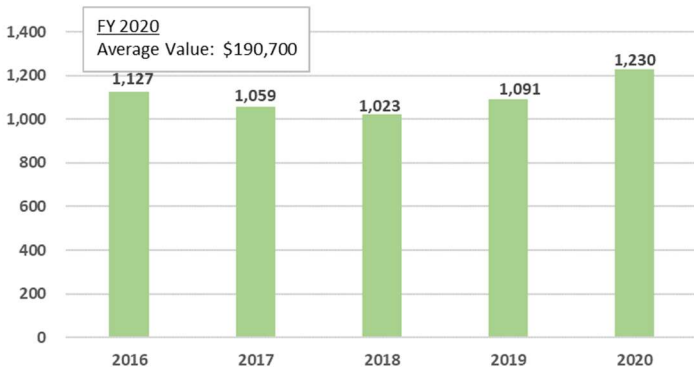
Source: City of Bryan

DEVELOPMENT STATISTICS

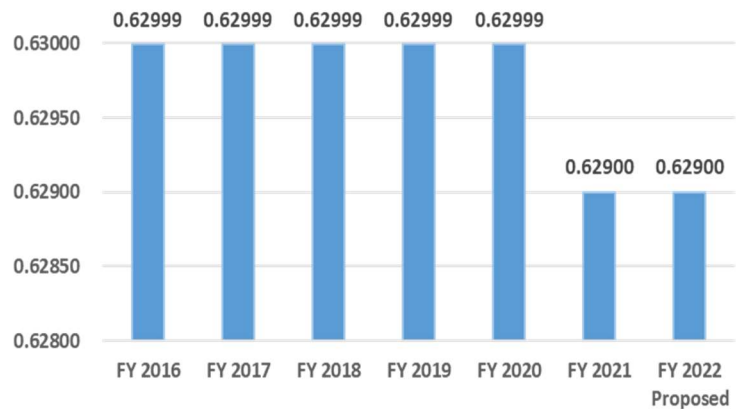
Home Sales Bryan - College Station 2016 - 2020



Single Family Building Permits 2016 - 2020



Property Tax Rate FY 2016 - FY 2021



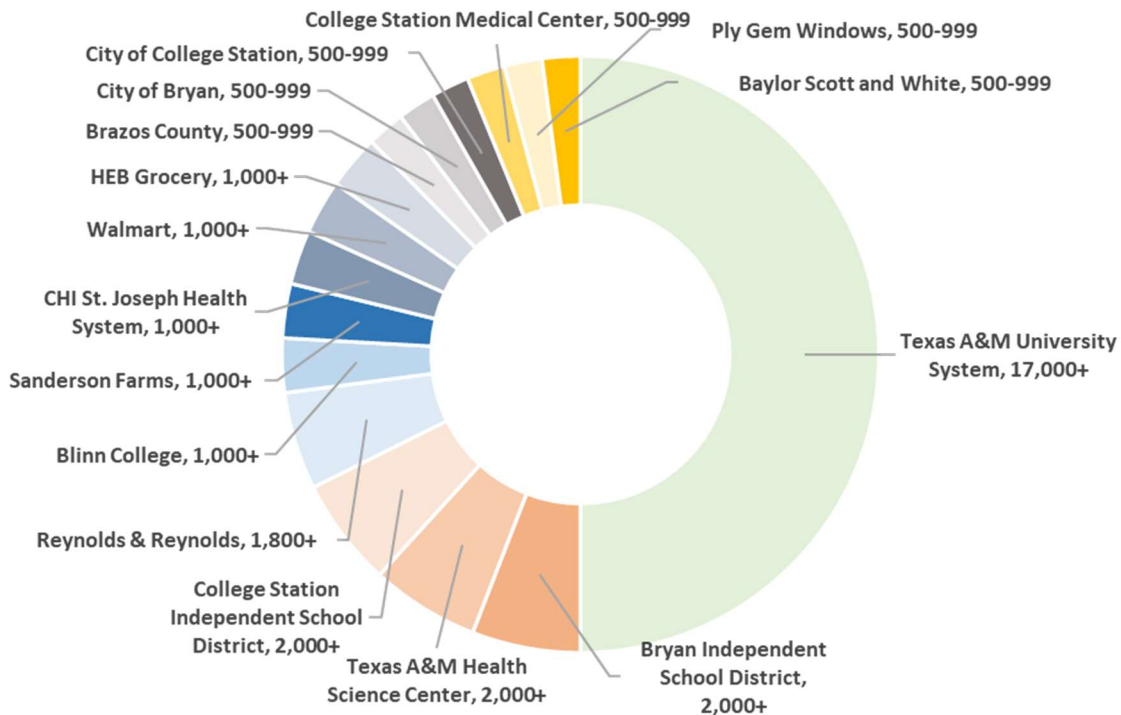
Source: Texas A&M Real Estate Center and Brazos Central Appraisal District

EMPLOYMENT STATISTICS

Texas Metro Areas Employment Statistics 2020

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

15 Largest Company Employers 2020



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

GLOSSARY & ACRONYMS

The Annual Budget contains specialized and/or technical terminology, along with acronyms, that are unique to public finance and budgeting. To assist the reader in understanding the Annual Budget document, a glossary of terms is provided.

A

A.D.A. - Americans With Disabilities Act

Account Classification - A basis for distinguishing types of expenditures. The five major classifications used by the City of Bryan are personnel services (10's), supplies/materials (20's), maintenance (30's), outside services (40's), other (50's), and capital outlay (60's).

Accretion - In portfolio accounting, a straight line accumulation of capital gains on a discount bond in anticipation of receipt of par at maturity.

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

Ad Valorem Tax - Also referred to as property tax, this is the charge levied on all real personal, and mixed property according to the property's assessed valuation and the tax rate, in compliance with the State Property Tax Code.

AED - Automatic External Defibrillator

AFR - Annual Financial Report

ALS - Advanced Life Support

Amortization - The repayment of a loan by installment.

Appropriation Ordinance - An official document adopted by the City Council establishing legal authority to obligate and expend resources.

Appropriation - A legal authorization made by the City Council which permits City officials to incur obligations against and to make expenditures of governmental resources.

AS/400 - Network Computer System

ASE - Automotive Service Excellence

Assessed Property Valuation - A value established by the Brazos Central Appraisal District which approximates market value of real or personal property. By state law, one hundred percent (100%) of the property value is used for determining the basis for levying property taxes.

ATMS - Advanced Traffic Management System

B

BBC - Bryan Business Council

BBCEDF - Bryan - Brazos County Economic Development Foundation

BCAD - Brazos Central Appraisal District

BCD - Bryan Commerce and Development, Incorporated

BCSMI - Bryan - College Station Mobility Initiative

BFD - Bryan Fire Department

BISD - Bryan Independent School District

BLS - Basic Life Support

GLOSSARY & ACRONYMS

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

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

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

BRAC - Bryan Regional Athletic Complex

BTU - Bryan Texas Utilities

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

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

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

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

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

BVCOG - Brazos Valley Council of Governments

BVSWMA - Brazos Valley Solid Waste Management Agency

C

BVWACS - Brazos Valley Wide Area Communication System

CAD - Computer Aided Dispatch

CALEA - Commission on Accreditation for Law Enforcement Agencies

Capital Outlay - Expenditures for equipment, vehicles, or machinery, and other improvements that result in the acquisition of assets with an estimated useful life of more than one year, a unit cost of \$5,000 or more, and capable of being identified as an individual unit of property.

CD - Certificate of Deposit

CDAC - Community Development Advisory Committee

CDBG - Community Development Block Grant

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

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

CDBG Program Income - Program income from housing loans

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

GLOSSARY & ACRONYMS

Certificates of Obligation (C.O.) - Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These instruments are backed by the full faith and credit of the issuing government and are generally financed through property tax revenues.

Certified Property Values - To be in compliance with the Property Tax Code, the chief appraiser certifies the approved appraisal roll to each taxing unit on or before July 25.

CHDO - Community Housing Development Organization

CIP - Capital Improvements Program

CJC - Criminal Justice Center

CMOM - Capacity, Management, Operations, and Maintenance

COPS - Community Oriented Policing Services

D

Crack Seal - An intermediate street maintenance repair technique.

Debt Service Fund - A fund used to account for the monies set aside for the payment of interest and principal to holders of the City's Certificate of Obligation and revenue bonds, the sale of which finances long - term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.

Deficit - An excess of liabilities over assets, of losses over profits, or of expenditure over income.

Delinquent Taxes - Real or personal property taxes that remain unpaid on and after February 1st of each year, and upon which penalties and interest are assessed. If half of the tax amounts are paid by November 30 of the tax year, the remaining half may be paid without penalty or interest any time on or before June 30 of the following year. Payment stubs found on the bottom of the tax statement show the half payment amounts. Taxpayers who were 65 years of age or older on January 1, and have filed an application for exemption may pay the taxes on their homestead in four equal installments. 1st payment due January 31, 2nd payment due March 31, 3rd payment due May 31, and 4th payment due July 3.

Department - A major administrative segment responsible for management of operating Divisions that provides services within a functional area.

Depreciation - A reduction in the value of an asset with the passage of time due in particular to wear and tear.

Disposition Rate - Rate that court cases are finalized and closed within a 12 - month period.

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

DOT - Department of Transportation

E

Economic Diversification - Having more than one financial or monetary factor, industry or sector contributing to the production, development, and consumption of commodities within a specific region.

ED - Economic Development

EDA - Economic Development Administration

EEOC - Equal Employment Opportunity Commission

EMS - Emergency Medical Services

GLOSSARY & ACRONYMS

EMT - Emergency Medical Technician

Encumbrances - Commitments for the expenditure of monies.

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business. The fee rate schedules are established to ensure that revenues are adequate to meet all necessary expenditures. The Water, Sewer, Solid Waste, Airport, and BTU funds are enterprise funds in the City of Bryan.

EOC - Emergency Operation Center

EPA - Environmental Protection Agency

ERCOT - Electric Reliability Council of Texas

Estimated Revenue - A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically, a future fiscal year.

Expenditure - Resources spent by governmental funds in accordance with budgeted appropriations on assets or goods and services obtained.

Expense - Resources spent by government funds in accordance with budgeted appropriations on assets or goods and services obtained.

F

FASB - Financial Accounting Standards Board

FBO - Fixed Base Operator

FCC - Federal Communications Commission

FERC - Federal Energy Regulatory Commission

Fines & Forfeitures - Monies imposed as penalty for an offense and collected as revenue by the municipal court for the city.

Fiscal Year - A consecutive 12 - month period that signifies the beginning and ending dates for recording financial transactions. The City of Bryan's fiscal year begins October 1 and ends September 30 of the following calendar year. This is also called the budget year.

FLSA - Fair Labor Standards Act

FTE - Full Time Employee

Fund Balance - The excess of current assets over current liabilities, representing the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

Fund - Fund was defined by Statement 1 of the National Council of Governmental Accounting (NCGAS 1), entitled "Governmental Accounting and Financial Reporting Principals," as follows: A fund is defined as a fiscal and accounting entity with a self - balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds - Public funds in the custody of the City that the City has the authority to invest.

FY - Fiscal Year

GLOSSARY & ACRONYMS

G

GAAP - Generally Accepted Accounting Principles

GASB 34 - Pronouncement of the Government Accounting Standards Board (GASB) that establishes financial reporting standards for state and local governments in presenting information about a government's major funds to aid in measuring the operating results of these funds in the interest of accountability to citizens and stakeholders.

GASB - Government Accounting Standards Board. The agency of the Financial Accounting Foundation that promulgates standards for accounting and financial reporting by governmental entities.

General Fund - The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.

General Obligation (G.O.) Bonds - Legal debt instruments that finance a variety of public projects such as streets, buildings, and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax revenues. In Texas, G.O. Bonds must be authorized by public referenda.

GF - General Fund

GFOA - The Government Finance Officers Association of the United States and Canada is the premier association of public sector finance professionals and is dedicated to providing high quality support to state and local governments. The GFOA's two established criteria for financial excellence include: (1) the "Distinguished Budget Presentation Award" (Budget Program) conferred on governments whose budgets are deemed exemplary as a policy document, financial guide, operations guide, and communication device; (2) "Certificate of Achievement for Excellence in Financial Reporting" (CAFR Program) for government who's AFRs achieve the highest standards in financial reporting.

GIS - Geographic Information System

Goal - An observable and measurable end result having one or more objectives to be achieved within a more or less fixed timeframe.

Governmental Funds - Funds that are maintained on a modified accrual basis with an emphasis on when cash is expended or obligated and revenues are recorded when measurable and available.

GPM - Gallons Per Minute

H

HazMat Response Teams - Hazardous Materials Response Team

HIPAA - Health Insurance Portability & Accountability Act

Home Grant - Home partnership program for housing activities

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

Homestead - A tax exempt qualifying declaration by a property taxpayer for his/her actual dwelling place or home

Horticulturist - One skilled in the science of cultivating flowers and plants, as in a municipal parks system

HR - Human Resources

HTC - House Tax Credit

HTE - The City of Bryan's enterprise resource management program used for financial reporting and other business operations

HUD - Housing & Urban Development

GLOSSARY & ACRONYMS

HVAC - Heating Vent Air Conditioning

I

I/I - Inflow & Infiltration

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

IBNR - Incurred But Not Reported

ICMA - International City/County Management Association

IFSTA - International Fire Service Training Association

IGC - Intergovernmental Committee

Infrastructure - General fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems.

Intangible Asset - A legal claim to some future benefit, typically a claim to future cash. Goodwill, intellectual property, patents, copyrights and trademarks are examples of intangible assets.

Intergovernmental Revenue - Grants, entitlements and cost reimbursements from another federal, state or local governmental unit.

Internal Service Fund - Accounts for the financing of goods or services provided by one City department to other departments of the governmental unit on a cost reimbursement basis.

Investment Pool - An entity created to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives are (in order of priority) preservation and safety of principal, liquidity, and yield.

IPP - Industrial Pretreatment Program

ISO - Insurance Services Office

IT - Information Technology

ITS - Intelligent Transportation Systems

L

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

L/M - Low/Moderate Income

LAN - Local Area Network

LED - Light - Emitting Diode

Levy - To impose or collect by legal authority. The City Council has the authority to levy taxes, special assessments, and service charges as stated in the City Charter.

LGC - Local Government Code

Limited Tax Note - Direct obligations of the City payable from ad valorem taxes levied against taxable property located therein, within the limits prescribed by law.

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

GLOSSARY & ACRONYMS

M

M.H.M.R. - Mental Health Mental Retardation

M&O Tax Rate - Maintenance and Operations tax rate – The portion of the tax rate that provides funds for maintenance and operations.

Maintenance - Cost of upkeep of property or equipment.

Mandates or Mandated Expenses - Any expenses relating to an authoritative command or instruction. Refers to the federal and state mandates governing municipalities, such as regulations establishing testing for water quality.

Mg/L - Milligrams per Liter

MG - Million Gallons

MGD - Million Gallons per Day

MHz - Megahertz

Mission Statement - A departmental statement that describes what the department does, why it does it, and who benefits from it.

MPO - Metropolitan Planning Organization

MSA - Metropolitan Statistical Area

MSC - Municipal Service Center

MS4 - A general permit to discharge water under the Texas Pollutant Discharge Elimination System. This allows the city to discharge water directly to surface water (creeks, lakes, etc.)

MSL - Miles above Sea Level.

MUTCD - Manual on Uniform Traffic Control Devices

N

NAFTA - North American Free Trade Agreement

NAPP - Neighborhood Association Partnership Program

NCIC/TCIC - National Crime Information Center/Texas Crime Information Center

Neighborhood Sweep - An organized neighborhood cleanup event within the city utilizing city personnel and community volunteers.

NET - Neighborhood Enforcement Team

Net Taxable Value - The total assessed value of all property within the city that is available for taxation minus property eligible for tax exemption.

NLC - National League of Cities

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

NPI - National Purchasing Institute

GLOSSARY & ACRONYMS

O

Objectives - Time bound and measurable result of an organization's activity which advances the organization toward a goal.

OJP - Office of Justice Programs

OPEB - Other Post - Employment Benefits

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. The use of an annual operating budget is required by State law.

Ordinance - A statute or regulation especially enacted by a city government.

Outside Agencies - Non - profit service organizations funded partially or entirely by the donations and contributions from the City of Bryan.

Outside Services - Professional or technical expertise purchased from external sources.

P

P + Z - Planning + Zoning

Payment In Lieu Of Tax (PILOT) - Monies received for provision of city services to property owners located outside the municipal taxing district or not normally subject to municipal taxation.

PCI - Pavement Condition Index

Performance Measures - Specific quantitative and qualitative measures of work performed or results obtained within an activity or program. There are three types of measurements:

(1) Volume, which describes the work done (e.g., number of checks processed), (2) efficiency, which relates to the amount of input compared to output (e.g., number of items posted per hour), and (3) effectiveness, which indicates the extent to which activities/programs are achieved (e.g., reduced response time due to a new communication system).

Personnel Services - Costs relating to compensating employees, including salaries, wages, insurance, payroll taxes, and retirement contributions.

PHA - Public Housing Authority

PID - Public Improvement District

PLC - Programmable Logic Controller

PM - Preventative Maintenance

Pooled Fund Group - An internally created fund of the City in which one or more institutional accounts of the City are invested.

PRIMA - Public Risk Management Association

Property Tax - Also called ad valorem tax, this is the charge levied on all real, personal, and mixed property according to the property's valuation and the tax rate, in compliance with the State Property Tax Code.

Proprietary Fund - A fund used to account for activities that receive significant support from fees and charges.

PTC - Property Tax Code

GLOSSARY & ACRONYMS

Q

QA/QI - Quality Assurance/Quality Improvement

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

1. For a business organization doing business that is regulated by or registered with a securities commission: a person who is registered under the rules of the National Association of Securities Dealers;
2. For a state or federal bank, a savings bank, or a state or federal credit union: a member of the loan committee for the bank or branch of the bank or a person authorized by corporate resolution to act on behalf of and bind the banking institution;
3. For an investment pool: the person authorized by the elected official or board with authority to administer the activities of the investment pool to sign the written instrument on behalf of the investment pool.

R

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

Reserve - An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

Resolution - A formal statement of a decision, determination or course of action placed before a city council and adopted.

Revenue Bonds - Legal debt instruments that finance public projects for such services as water or sewer. Revenues from the public project are pledged to pay principal and interest of the bonds. In Texas, revenue bonds may or may not be authorized by public referenda.

Revenues - Funds received by the government as income, including tax payments, fees for specific services, receipts from other governments, fines and forfeitures, grants and interest income.

Revolving Loan - Program income for loans

RMS - Records Management System

ROW - Right of Way

RVP - Research Valley Partnership

S

S.A.R.A. - Scanning, Analysis, Response, Assessment

SCADA - Supervisory Control and Data Acquisition

SCBA - Self - Contained Breathing Apparatus

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

Service and Work Programs - Tangible “end products” provided to the public or user department/division.

SMD - Single Member District

SMSA - Standard Metropolitan Statistical Area

SOP - Standard Operating Procedure

GLOSSARY & ACRONYMS

SPCC - Spill Prevention, Control and Counter Measure

Special Revenue Fund - A separate fund that accounts for resources legally restricted to expenditures for specific operational purposes. The Hotel/Motel Tax Fund or the Community Development Fund would be examples of a special revenue fund.

SRF - State Revolving Fund

SRO - School Resource Officer

SSO - Sanitary Sewer Overflow

STA - Standard Testing Assurance

STP - State Transportation Plan

Strategy - A plan to achieve an objective.

Structurally Balanced Budget - A structurally balanced budget is defined as recurring revenues funding recurring expenditures and adherence to both minimum and targeted fund balance policies. Short term loans between funds will be avoided as budget balancing techniques. Non - recurring expenditures may be funded with either recurring or non - recurring revenues or fund balance.

Supplies - Cost of goods consumed by the City in the course of its operation.

T

TALHFA - Texas Association of Local Housing Finance Corporation

TAMU - Texas A&M University

Tax Rate - The amount of tax levied for each \$100 of assessed value for real, personal, or mixed property. The rate is set by September 30th of each year by the City Council of the City of Bryan, Texas. The rate consists of M&O and I&S rates.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TCEQ - Texas Commission on Environmental Quality

TCMA - Texas City Managers Association

TDHCA - Texas Department of Housing and Community Affairs

TEE - Texas Energy Efficiency

TIF - Tax Increment Financing

TIRZ - Tax Increment Reinvestment Zone

TML - Texas Municipal League

TMRS - Texas Municipal Retirement System

TMUTCD - Texas Manual on Uniform Traffic Control Devices

Total Tax Rate - Property tax rate including both of the portions used for operations and that for debt service.

TPWA - Texas Public Works Association

Transmittal Letter - A general discussion of the adopted budget presented in writing by the City Manager to the Mayor and City Council. The transmittal letter highlights the major budget items including any changes made in the current budget year, issues affecting the decisions and priorities of the current year, and actions incorporated into the adopted budget.

GLOSSARY & ACRONYMS

Trend Analysis - Graphs which analyze historical data, projected information, or comparisons from one year to the next. A brief narrative or summary data is included with the graphs.

TWC - Texas Water Commission

TWCC - Texas Workers' Compensation Commission

TWDB - Texas Water Development Board

TWLE - Texas Women in Law Enforcement

TX DOT - Texas Department of Transportation

U

UCR - Uniform Crime Report

UPD - University Police Department

UPS - Uninterrupted Power Supply

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

V

VFD - Variable Frequency Drive

VOIP - Voice Over Internet Protocol

VTCA - Vernon's Texas Civil Statutes Annotations

W

W/S - Water/Sewer

W/W - Waste Water

Working Capital - Budgeted working capital is calculated as a fund's current assets less current liabilities and outstanding encumbrances. The term is used to indicate unencumbered fund balances in Enterprise Funds.

WWT - Wastewater Treatment

WWTP - Wastewater Treatment Plant

Y

Y+R - Yellow and Red

YDI - Youth Development Initiative



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