



Preliminary FY 2021 Budget Presentation

**General Fund, Debt Service, Internal
Service and Special Revenue Funds**

July 28, 2020

- **FY 2020 Outlook**
- **FY 2021 Budgets**
- **Long Term Forecast**
- **Next Budget Steps**

A large, stylized logo consisting of the letters 'P' and 'B' in a light blue color. The 'P' is on the left and the 'B' is on the right. A white star is positioned in the center, overlapping the vertical stem of the 'B'.

FY 2020 Outlook

FY 2020 Sales Tax Revenue through May 2020

Month	Budget FY2020	Actual FY2020	Budget Variance	% Budget Variance	Actual FY2019	Incr (Decr) from 2019 Actual	% Incr (Decr) from 2019
October	\$ 1,794,459	\$ 2,122,858	\$ 328,399	18.30%	\$ 1,845,470	\$ 277,388	15.03%
November	1,751,562	2,026,786	275,224	15.71%	1,694,531	332,255	19.61%
December	2,106,300	2,375,960	269,660	12.80%	2,104,945	271,015	12.88%
January	1,682,306	1,806,771	124,466	7.40%	1,666,773	139,998	8.40%
February	1,672,387	1,827,378	154,991	9.27%	1,682,624	144,754	8.60%
March	2,164,288	2,194,995	30,707	1.42%	2,083,296	111,699	5.36%
April	1,850,738	1,697,673	(153,065)	-8.27%	1,880,375	(182,702)	-9.72%
May	1,978,462	1,836,311	(142,151)	-7.18%	2,044,925	(208,614)	-10.20%
June	2,188,408	-	-	0.00%	2,153,821	-	0.00%
July	2,072,948	-	-	0.00%	2,213,098	-	0.00%
August	1,967,356	-	-	0.00%	1,997,579	-	0.00%
September	2,238,287	-	-	0.00%	2,212,771	-	0.00%
Total	23,467,500				23,580,207		
YTD Total	\$ 15,000,501	\$ 15,888,732	\$ 888,231	5.92%	\$ 15,002,939	\$ 885,793	5.90%

FY 2020 General Fund Trends

(in thousands of \$)

	FY19 Actual	FY20 Adopted	FY20 Projection	\$Chng/FY20 Adopted	%Chng/FY20 Adopted
Sales Taxes	\$ 23,580	\$ 23,468	\$ 23,000	\$ (468)	-2.0%
Property Taxes	24,770	26,356	25,875	(481)	-1.8%
Transfers and Other	31,684	29,166	29,166	-	0.0%
	80,034	78,990	78,097	(893)	-1.1%
Departmental Spending	75,447	79,627	78,740	(887)	-1.1%
Net Change	\$ 4,587	\$ (637)	\$ (643)	\$ (6)	0.9%
Ending Cash	\$ 27,305	\$ 22,107	\$ 26,238		
Days of Cash	125	101	120		

Capital Reserve, Oil and Gas, and HOT Funds

(In thousands of \$)

	Capital Reserve Fund	Oil & Gas Fund	HOT Fund	Total
Beginning Fund Balance FY20	\$ 3,530	\$ 1,910	\$ 2,616	\$ 8,055
Inflows (Projected)	20,063	549	1,045	21,657
Outflows (Other)	-	-	(1,578)	(1,578)
Transfers Out:				
Midtown Park Construction	(11,000)	(2,000)	-	(13,000)
Drainage Projects - GF	(4,300)	-	-	(4,300)
Midtown Park Operations	(3,000)	-	-	(3,000)
FY20 Ending Operating Funds	<u>\$ 5,293</u>	<u>\$ 459</u>	<u>\$ 2,083</u>	<u>\$ 7,834</u>
FY21 Projected Inflows	\$ 26	\$ 434	\$ 941	\$ 1,402
FY21 Projected Outflows (Other)	-	-	(1,589)	(1,589)
Debt Service Fund	(1,000)	-	-	-
FY21 Unassigned Fund Balance	<u>\$ 4,319</u>	<u>\$ 893</u>	<u>\$ 1,435</u>	<u>\$ 7,647</u>

FY 2020 Outlook

General Fund Balance Reserves and other Reserve funds provide an immediate cushion against the economic downturn if we act in a cautious manner.

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Preliminary FY 2021 Budgets



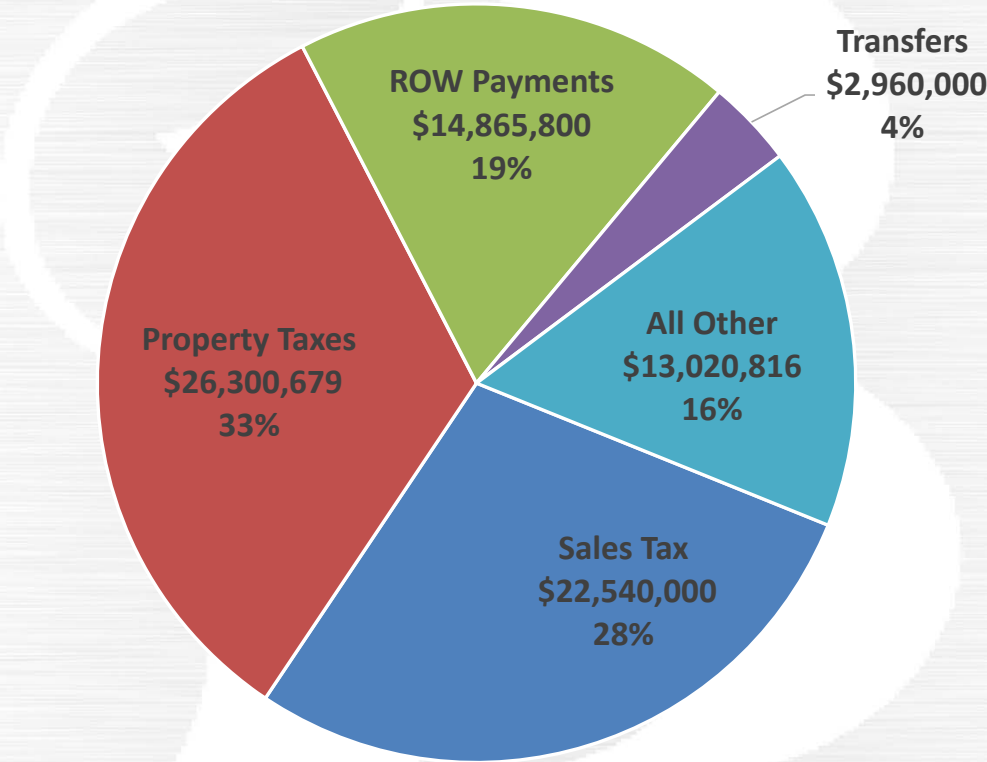
Preliminary FY 2021 Budgets
General Fund Revenues

FY 2021 Revenue Assumptions

- COVID 19
 - Assumed recovery begins Spring 2021
- Sales Tax Growth
 - 2% Decrease – FY21
 - 6% Increase – FY22
 - 5.4% Increase – FY23 – FY25 (historical average)
- Property Tax Revenues
 - 1.6% Increase – FY21
 - 0.6% Increase – FY22
 - Incremental increases FY23 – FY25 (historical average)
- Transfers – TIRZs
 - Increasing FY21 – FY25

Projected General Fund Revenues

Total Projected GF Revenues: \$79,687,294



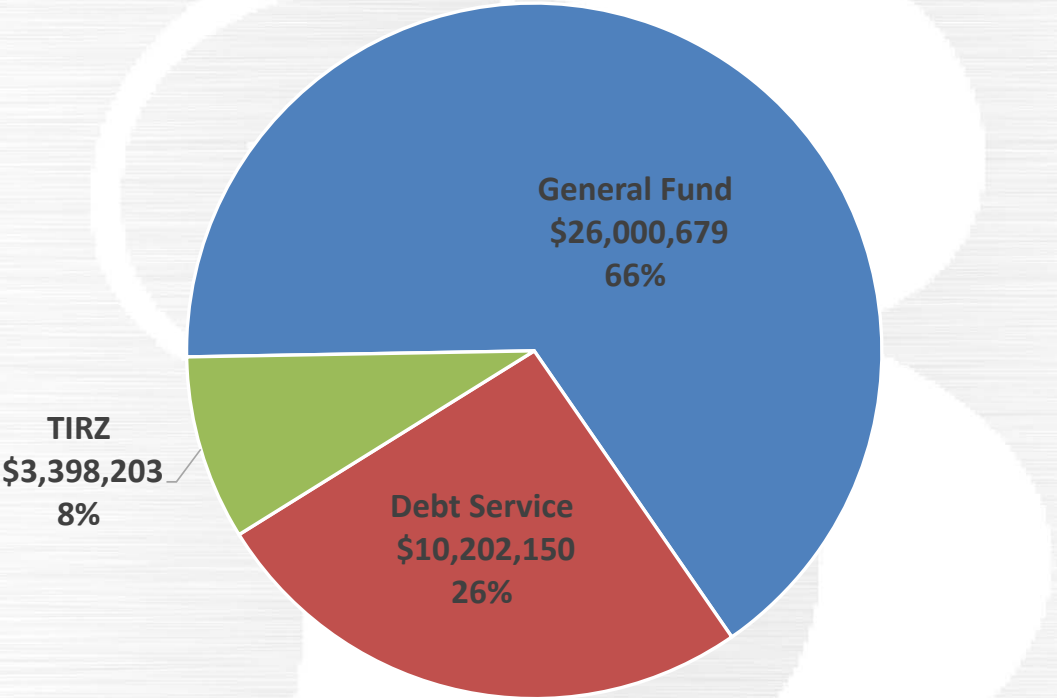
Revenues and Transfers/ ROW

(in thousands of \$)

	FY2019 Actual	FY2020 Budget	FY2020 Projected	FY2021 Forecast	\$ Chng/ FY20 Adopted	% Chng/ FY20 Adopted
Revenues:						
City Sales Tax	\$ 23,580	\$ 23,468	\$ 23,000	\$ 22,540	\$ (928)	-4.0%
Property Tax	24,770	26,356	25,875	26,301	(56)	-0.2%
Franchise Fees	2,081	1,830	2,060	2,091	261	12.7%
Licenses & Permits	767	673	662	671	(1)	-0.2%
Grants	1,372	1,293	1,363	1,312	19	1.4%
Charges for Services	5,894	5,301	4,896	5,278	(23)	-0.5%
Fines	1,590	1,525	1,221	1,529	4	0.3%
Miscellaneous & Shared Taxes	3,847	2,881	2,617	2,140	(742)	-28.3%
Land/Property Sales	397	-	785	-	-	0.0%
Subtotal Revenues	64,297	63,326	62,479	61,861	(1,465)	-2.3%
ROW Payments	15,056	15,019	14,473	14,866	(153)	-1.1%
Transfers In	681	645	1,145	2,960	2,315	202.2%
Total Revenues and Transfers/ROW	\$ 80,034	\$ 78,990	\$ 78,097	\$ 79,687	\$ 697	0.9%

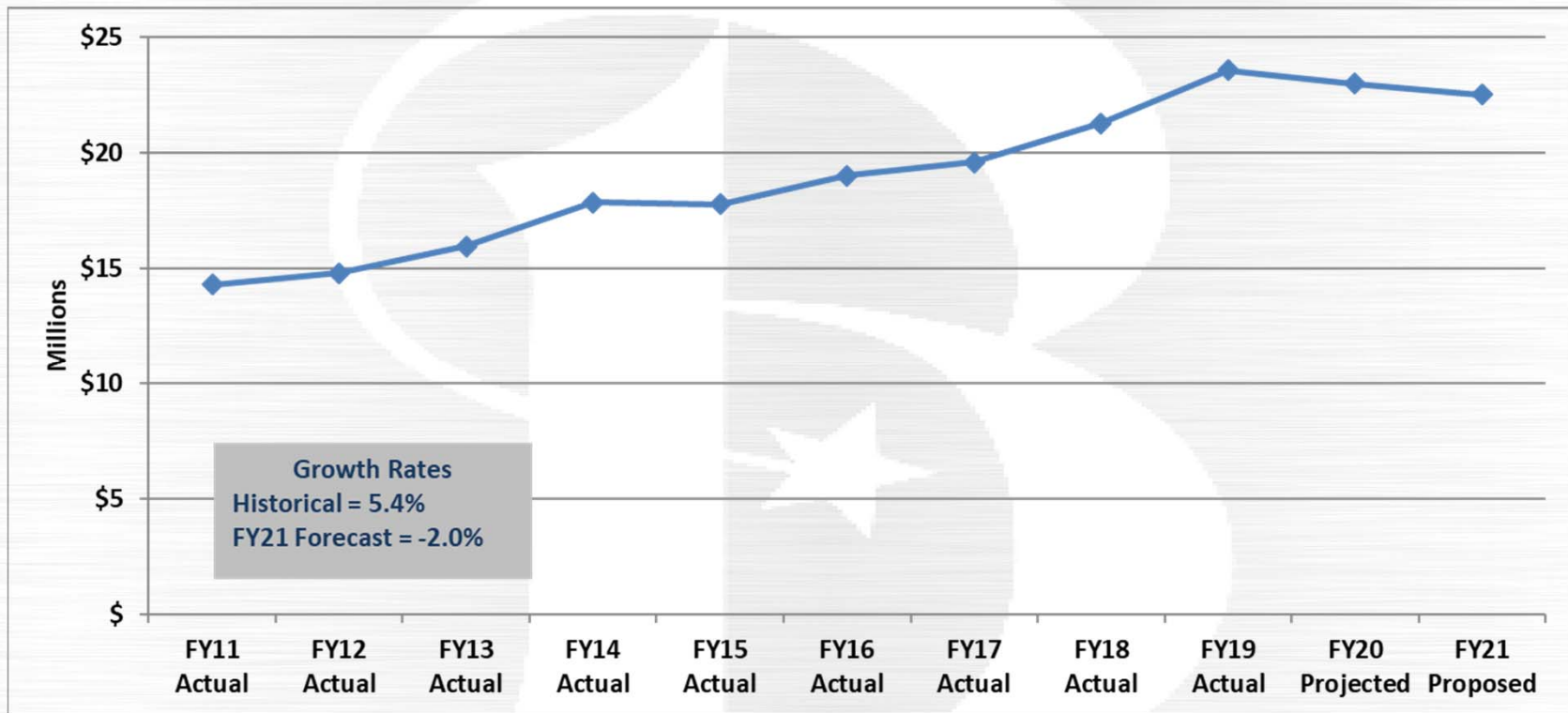
Property Tax Allocation

Total Projected Property Tax - All Funds: \$39,601,033



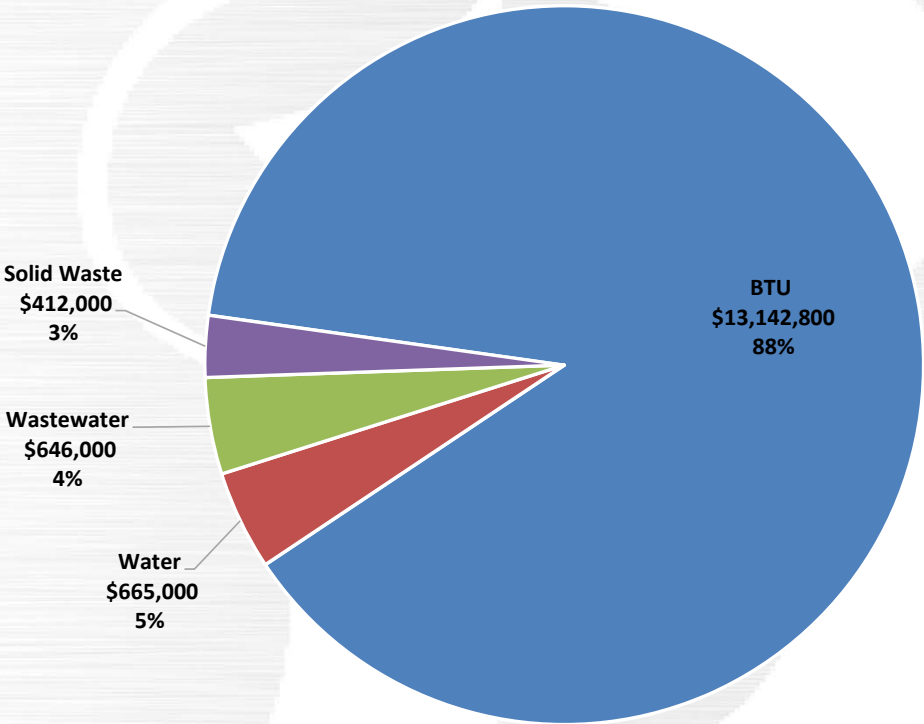
City Sales Tax Trend

(in millions of \$)



ROW Payments

Total Projected ROW Payments: \$14,865,800





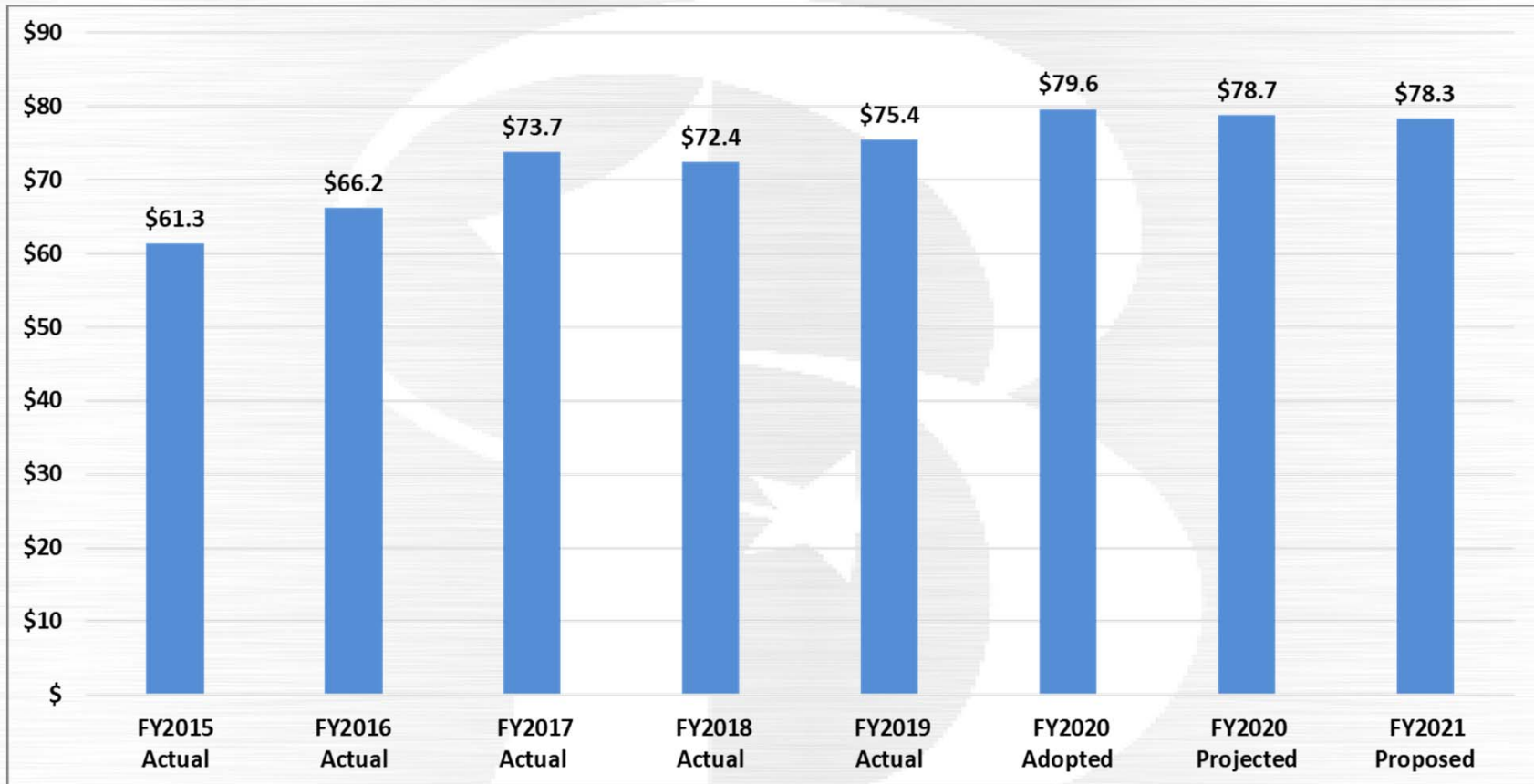
**Preliminary FY 2021 Budgets
General Fund Expenditures**

FY 2021 Expenditure Assumptions

- COVID 19
 - Assumed recovery begins Spring 2021
- Overall \$5.3 million reduction from prior projected FY21 and \$1.3 million reduction from FY20
- Staffing
 - No staff additions - 14 unfunded vacancies – expected funding FY22 & FY23
 - Merit increase funded with vacancy dollars
- Travis Bryan Midtown Park staffing shifted to FY22 (originally projected FY21)
- Vehicles – Police – All other vehicles deferred to FY22 & FY23
- DP's reduced by \$4.5 million from original FY21 projection

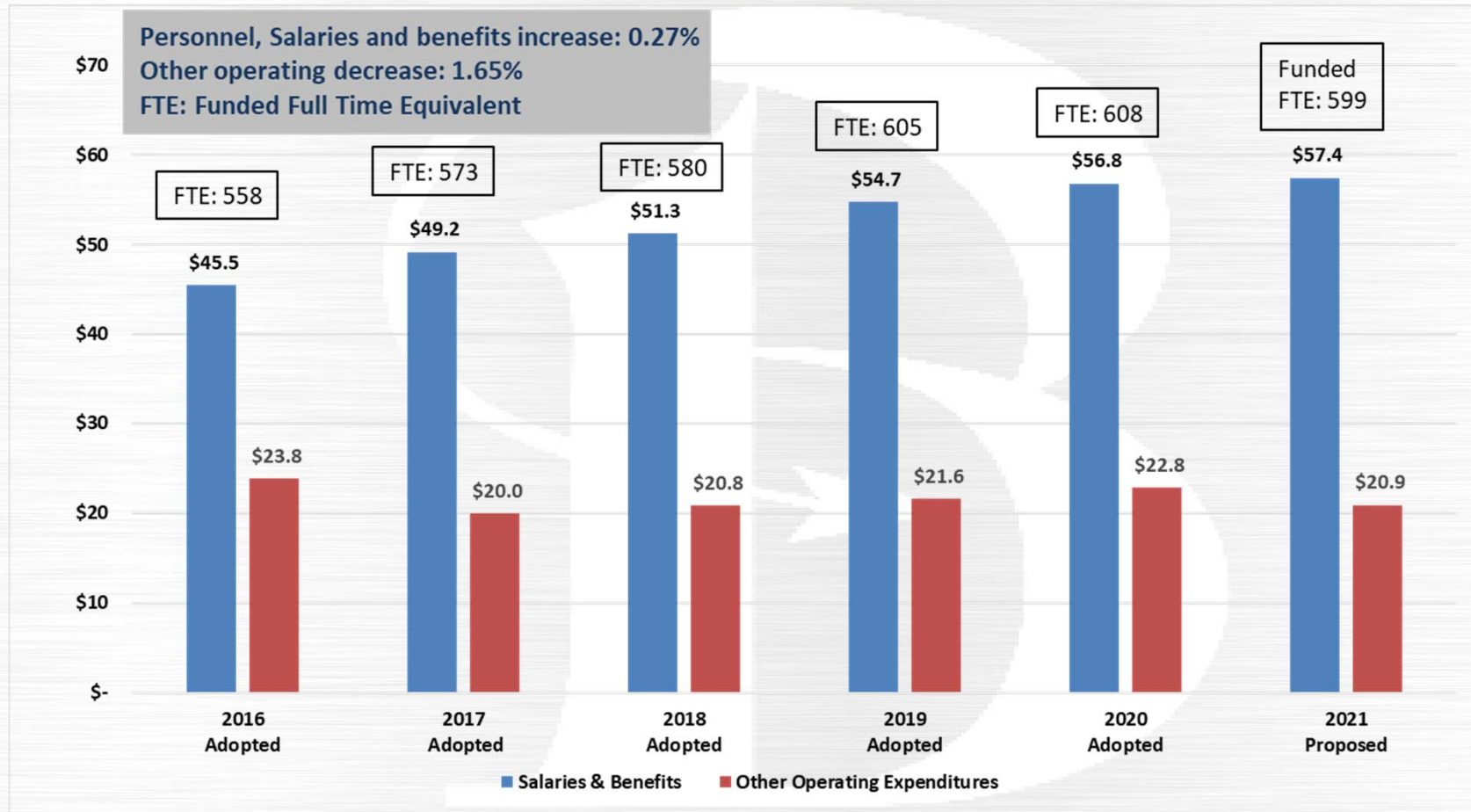
General Fund Expenditures

(in millions of \$)



FY21 General Fund Spending

(in millions of \$)



General Fund Staffing

Full-Time Equivalent (FTE's)

<u>General Fund:</u>	FY 2020 Personnel Projected	FY 2021 DP's	FY 2021 Voluntary Vacancies	FY 2021 Proposed Funded Positions	FY 2021 Authorized Positions
Public Safety	370.5	-	8.0	362.5	370.5
Public Works	41.0	-	3.0	38.0	41.0
Development Services	29.0	-	-	29.0	29.0
Community Services	59.3	-	1.0	58.3	59.3
Support Services	85.5	-	2.0	83.5	85.5
General Administration	28.0	-	-	28.0	28.0
Total General Fund	613.3	-	14.0	599.3	613.3

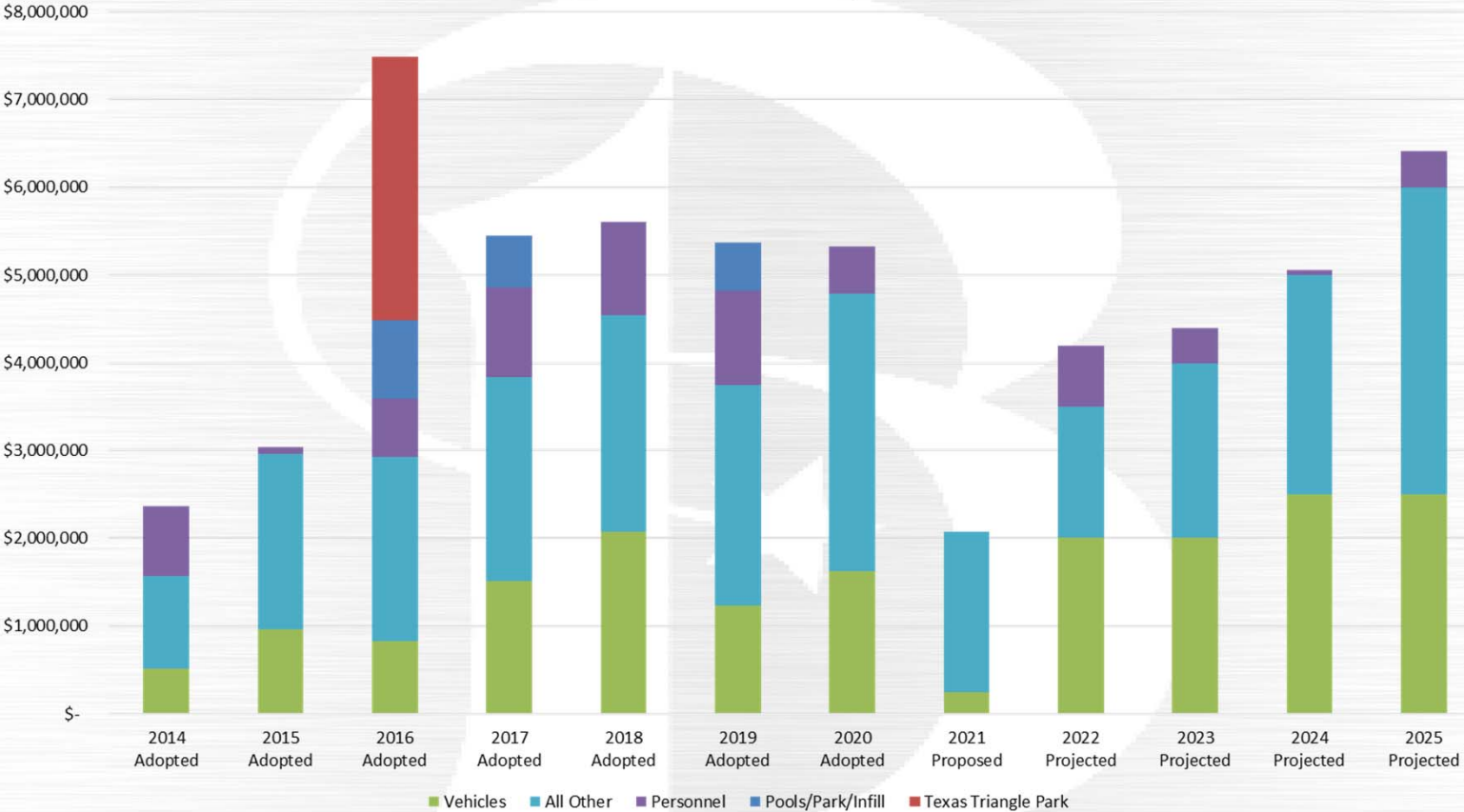
New Spending For FY 2021

<u>FY21 Proposed New Expenses</u>	<u>Recurring</u>	<u>Non-recurring</u>	<u>Total</u>
Miscellaneous New Spending			
City Council Services - 150th Anniversary of City of Bryan's Inc	-	25,000	25,000
City Secretary - Redistricting Legal Fees	-	40,000	40,000
Fire - Replacement of Lifepak 12 due to end of life	-	269,479	269,479
Fire - Fire Station one improvements to remove carcinogens from PPE	-	53,000	53,000
Police - Ballistic Vest Replacements	-	33,579	33,579
Police - Replacement of Police Duty Weapons	-	76,501	76,501
Library - Library System Digital Collection Development	-	25,000	25,000
Community Development			
Administrative Costs fo Bank on the Brazos Valley Program	-	8,500	8,500
Loan and Project Tracking Software	-	17,300	17,300
Parks & Recreation			
Parks Improvement Plan Funding	-	250,000	250,000

New Spending For FY 2021 – Cont'd

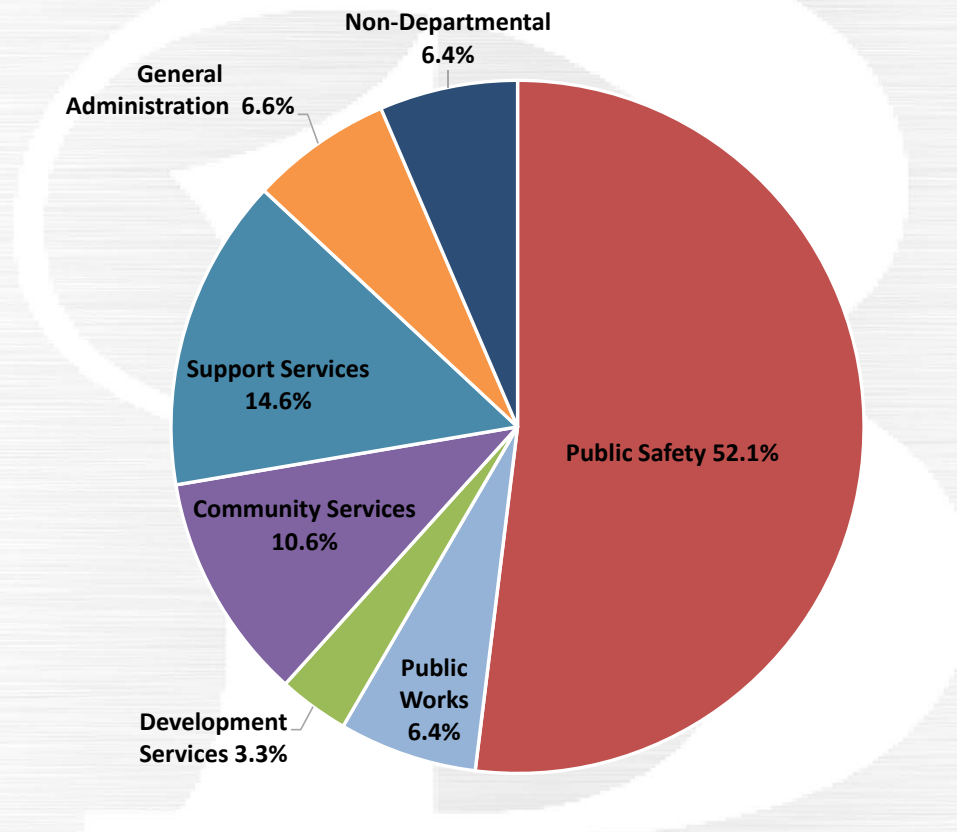
<u>FY21 Proposed New Expenses</u>	<u>Recurring</u>	<u>Non-recurring</u>	<u>Total</u>
Golf Course			
Replacement of Golf Cart Fleet	-	150,479	150,479
Replace Hole #18 Bridge	-	96,400	96,400
Information Technology			
Continue Planned Replacement Network Hardware	360,000	-	360,000
Economic Development			
Builder Infill Incentive-Council Direct	-	75,000	75,000
Bryan Home Foundation-Council Direct	-	130,000	130,000
Parade of Homes Reimbursement Program	-	12,000	12,000
Life Safety Grant	-	100,000	100,000
Corridor Beautification Program-Texas Ave Grant	-	100,000	100,000
Vehicles			
Fleet Replacement Vehicles-Police	-	250,272	250,272
Total Added to Budget	<u>\$ 360,000</u>	<u>\$ 1,712,510</u>	<u>\$ 2,072,510</u>

Decision Package Historical



Proposed General Fund Expenditures

Allocation of GF Proposed Expenditures



Expenditure Changes by Department

(in thousands of \$)

	FY2020 Adopted	FY2021 Proposed	\$Chng/FY20 Adopted	%Chng/ FY20	% of GF Proposed
<u>Operating Expenditures:</u>					
Public Safety	\$ 43,921	\$ 43,905	\$ (16)	0.0%	52.0%
Public Works	5,913	5,447	(466)	-7.9%	6.4%
Development Services	3,009	2,783	(226)	-7.5%	3.3%
Community Services	9,018	8,987	(31)	-0.3%	10.6%
Support Services	13,097	12,352	(746)	-5.7%	14.6%
General Administration	5,347	5,588	241	4.5%	6.6%
Non-Departmental	5,415	5,449	34	0.6%	6.4%
Sub-total Expenditures	\$ 85,720	\$ 84,511	\$ (1,209)	-1.4%	100.0%
Administrative Reimbursements	(6,093)	(6,174)	(81)	1.3%	
Total Expenditures	\$ 79,627	\$ 78,337	\$ (1,290)	-1.6%	

Expenditure Changes by Type

(in thousands of \$)

	FY2020 Adopted	FY2021 Proposed	\$Chng/FY20 Adopted	%Chng/ FY20	% of GF Proposed
<u>Operating Expenditures:</u>					
Salaries	\$ 42,972	\$ 43,320	\$ 348	0.8%	51.3%
Benefits	18,176	18,645	469	2.6%	22.1%
Supplies	3,345	3,158	(187)	-5.6%	3.7%
Maintenance & Services	7,506	6,886	(620)	-8.3%	8.1%
Miscellaneous	10,386	10,156	(229)	-2.2%	12.0%
Capital Outlay	2,673	1,128	(1,545)	-57.8%	1.3%
Transfers	662	1,217	555	83.9%	1.4%
Sub-total Expenditures	\$ 85,720	\$ 84,511	\$ (1,208)	-1.4%	100.0%
Administrative Reimbursements	(6,093)	(6,174)	(81)	1.3%	
Total Expenditures	\$ 79,627	\$ 78,337	\$ (1,289)	-1.6%	

FY 2020 General Fund Trends

(in thousands of \$)

	FY20	FY21
	Projected	Proposed
Sales Taxes	\$ 23,000	\$ 22,540
Property Taxes	25,875	26,301
Transfers and Other	29,222	30,847
	<u>78,097</u>	<u>79,687</u>
Departmental Spending	78,740	77,482
Net Change	<u>\$ (644)</u>	<u>\$ 2,206</u>
Ending Cash	\$ 26,238	\$ 28,443
Days of Cash	120	133

Outside Agency Funding- 5 Year History

(in thousands of \$)

Vendor	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Adopted 2020	Projected 2020	Requested 2021	Proposed 2021	\$Chng/FY 20 Adopted	%Chng/FY 20 Adopted
Arts Council	\$ 96	\$ 96	\$ 180	\$ 180	\$ 180	\$ 180	\$ 112	\$ 112	\$ (68)	-37.9%
Arts Path - Arts Council	-	-	-	-	10	-	-	-	(10)	-100.0%
B/CS Chamber of Commerce	5	5	5	5	5	5	5	5	-	0.0%
BV Veterans Memorial	25	25	25	25	25	25	25	25	-	0.0%
Downtown Bryan Association-Operations-HOT	120	194	248	315	324	324	324	-	(324)	-100.0%
Downtown Bryan Association-Texas Reds	110	110	110	110	110	8	110	-	(110)	-100.0%
Experience Bryan College Station	382	424	441	483	598	598	645	-	(598)	-100.0%
Historical Restoration	-	-	-	-	50	15	50	50	-	0.0%
Destination Marketing	-	-	-	-	-	-	-	1,033	1,033	0.0%
HOT Funds Subtotal	738	854	1,008	1,118	1,303	1,156	1,271	1,224	(78)	-6.0%
Brazos Central Appraisal District	251	261	256	257	348	348	313	313	(35)	-10.0%
Brazos County Emergency 911 District	1,583	1,756	1,807	1,882	1,968	1,968	1,980	1,980	11	0.6%
Brazos County Health Department	327	327	359	395	435	435	478	435	-	0.0%
Brazos County Prisoner Support	102	166	102	148	150	150	150	150	-	0.0%
Brazos Senior Citizens	8	15	15	15	15	15	15	15	-	0.0%
Brazos Valley Economic Development Corporation	370	350	350	350	350	350	350	350	-	0.0%
Bryan Business Council	-	20	20	20	50	50	100	100	50	100.0%
BVC Net	13	7	7	7	7	7	7	7	-	0.0%
BVWACS/BVCOG	144	129	134	110	96	96	96	96	-	0.0%
Downtown Bryan Association-Operations-GF	52	58	68	68	56	56	56	-	(56)	-100.0%
Easterwood Airport	136	70	70	70	70	70	70	70	-	0.0%
Economic Development Foundation	2,637	664	138	-	-	-	-	-	-	0.0%
Destination Marketing	-	-	-	-	-	-	-	56	56	0.0%
General Fund Subtotal	5,621	3,821	3,324	3,322	3,545	3,545	3,615	3,571	27	0.8%
Totals	\$ 6,359	\$ 4,675	\$ 4,332	\$ 4,440	\$ 4,847	\$ 4,701	\$ 4,886	\$ 4,796	\$ (52)	-1.1%

General Fund – Non-Departmental

(in thousands of \$)

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Proposed	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Payments Agency Contributions</u>							
Total Partner Agency Contributions	\$ 2,972	\$ 3,195	\$ 3,195	\$ 3,195	\$ 3,221	\$ 27	0.8%
<u>Economic Development Contributions</u>							
Brazos Valley Economic Development Corporation	350	350	350	350	350	-	0.0%
Total Economic Development	350	350	350	350	350	-	0.0%
<u>Other Non Departmental</u>							
Contractual Obligations	88	1,085	1,085	915	1,107	21	2.0%
Other Misc. Obligations	50	46	46	46	50	4	8.7%
Utility Admin. Reimbursement	95	40	40	40	21	(19)	-47.3%
Transfer to Other Funds	791	699	699	699	701	2	0.3%
Total Other Non Departmental	1,024	1,870	1,870	1,700	1,878	8	0.4%
Sub-Total Expenses	4,346	5,415	5,415	5,245	5,450	35	0.6%
<u>Non Operating</u>							
CIP - Reimbursement Resolution	161	-	-	-	-	-	0.0%
Land	-	-	-	670	-	-	0.0%
Total Non Operating	161	-	-	670	-	-	0.0%
Total	\$ 4,506	\$ 5,415	\$ 5,415	\$ 5,915	\$ 5,450	\$ 35	0.6%

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Preliminary FY 2021 Budgets
Debt Service Fund

Debt Service Fund

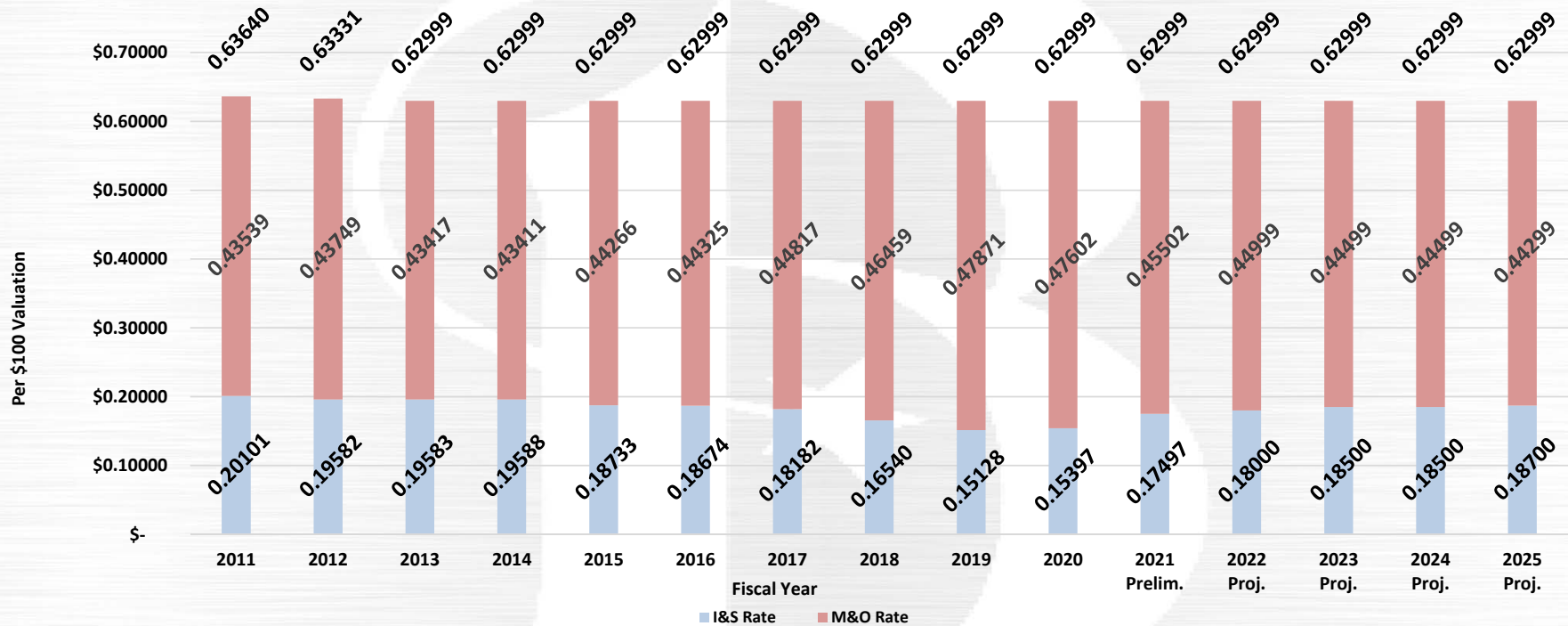
- Ensures that property tax revenues allocated to debt cover debt service cost and maintain a sufficient reserve
- Debt service driven by CIP program

Debt Service Fund

(in thousands of \$)

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Proposed
Property Tax	\$ 7,776	\$ 8,471	\$ 8,471	\$ 8,375	\$ 10,292
Transfers & Other	2,474	2,015	2,015	2,534	3,174
Total Revenues	10,250	10,487	10,487	10,909	13,466
Total Expenditures	10,858	10,805	10,805	10,782	13,322
Net Increase/(Decrease)	(608)	(318)	(318)	127	145
Beg. Unassigned Fund Balance	2,647	2,729	2,039	2,039	2,166
Ending Unassigned Fund Balance	\$ 2,039	\$ 2,410	\$ 1,721	\$ 2,166	\$ 2,311
Target Reserve: (1/12 of total expenditures)	905	900	900	899	1,110
Over/Under Policy Balance	1,134	1,510	820	1,267	1,200
Interest & Sinking Tax Rate	0.151282	0.153972	0.153972	0.153972	0.174970

Historical I&S Rate



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**Preliminary FY 2021 Budgets
Internal Service Funds**

Internal Service Funds

- **Employee Benefits Rate Changes - Proposed**
 - Health Insurance rates increase by 6% for the Employer.
 - Employee and Retiree premiums increase 0%.
- **Self Insurance Fund**
 - No Proposed changes in rates for Workers' Compensation and Liability Premiums in FY 2021.

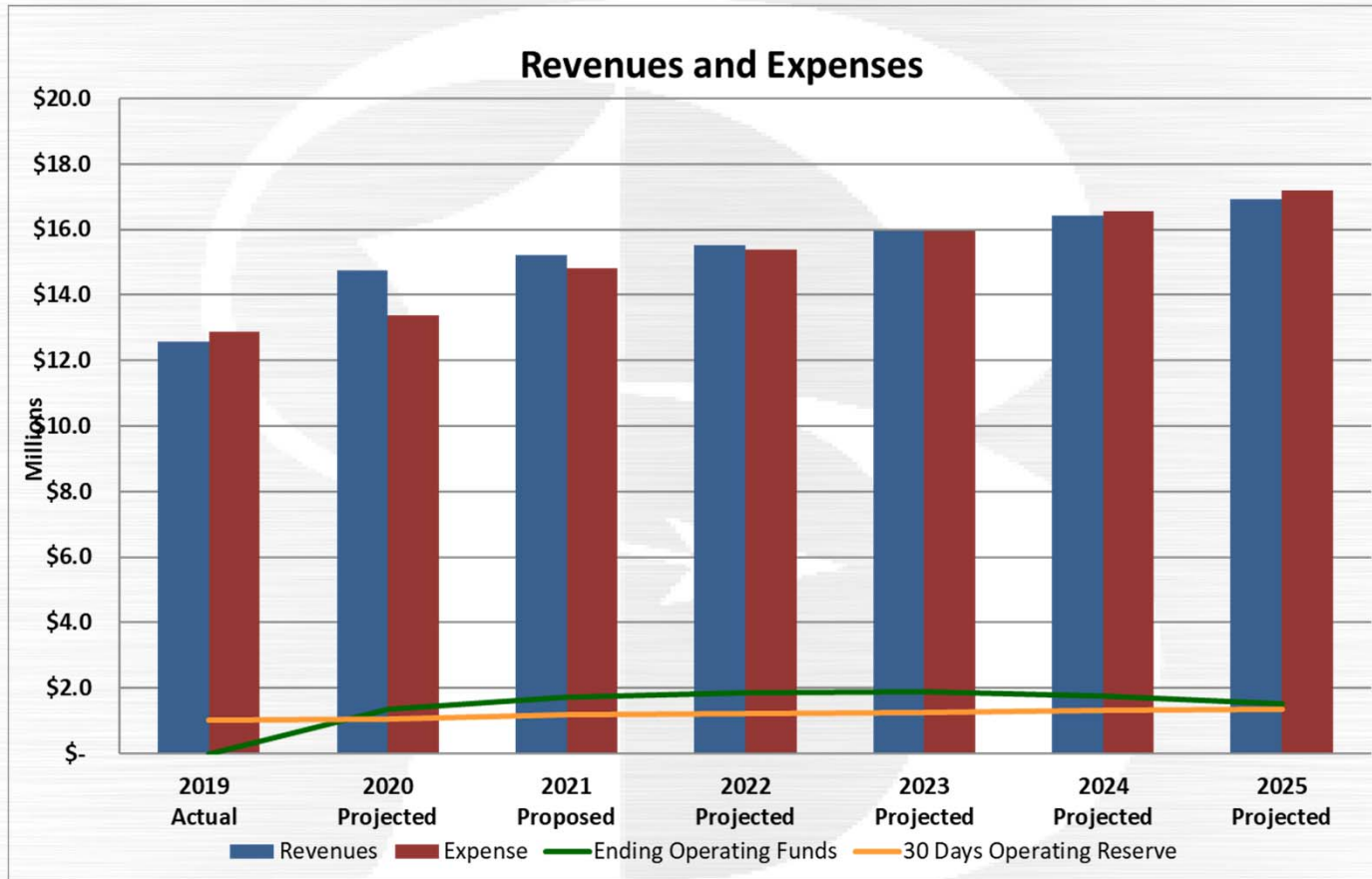
Employee Benefits Fund

(in thousands of \$)

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 2021 Proposed	\$Chng/FY 20 Adopted	%Chng/FY 20 Adopted
Employee Contributions	\$ 2,311	\$ 2,404	\$ 2,371	\$ 2,371	\$ (32)	-1.3%
City Contributions	8,636	9,699	10,822	11,471	1,772	18.3%
Retiree Health Premiums	608	642	657	657	14	2.2%
Transfers and Other	1,027	808	895	705	(102)	-12.7%
Total Revenues	12,582	13,552	14,745	15,205	1,652	12.2%
Insurance claims and expenses	13,178	13,025	13,360	14,645	1,285	9.9%
Reimbursements and transfers	181	186	186	189	3	1.6%
Stop Loss Aggregate Refund	(470)	-	(170)	-	170	0.0%
Total Expenditures	12,889	13,211	13,376	14,834	1,458	11.0%
Net Increase/(Decrease)	(307)	341	1,369	370		
Beginning Operating Funds	122	395	1	1,370		
Timing of Cash Flows	186	-	-	-		
Ending Operating Funds	\$ 1	\$ 737	\$ 1,370	\$ 1,740		
30 Days Operating Reserve	\$ 881	\$ 1,055	\$ 1,220	\$ 1,267		

Employee Benefits Fund

(in millions of \$)



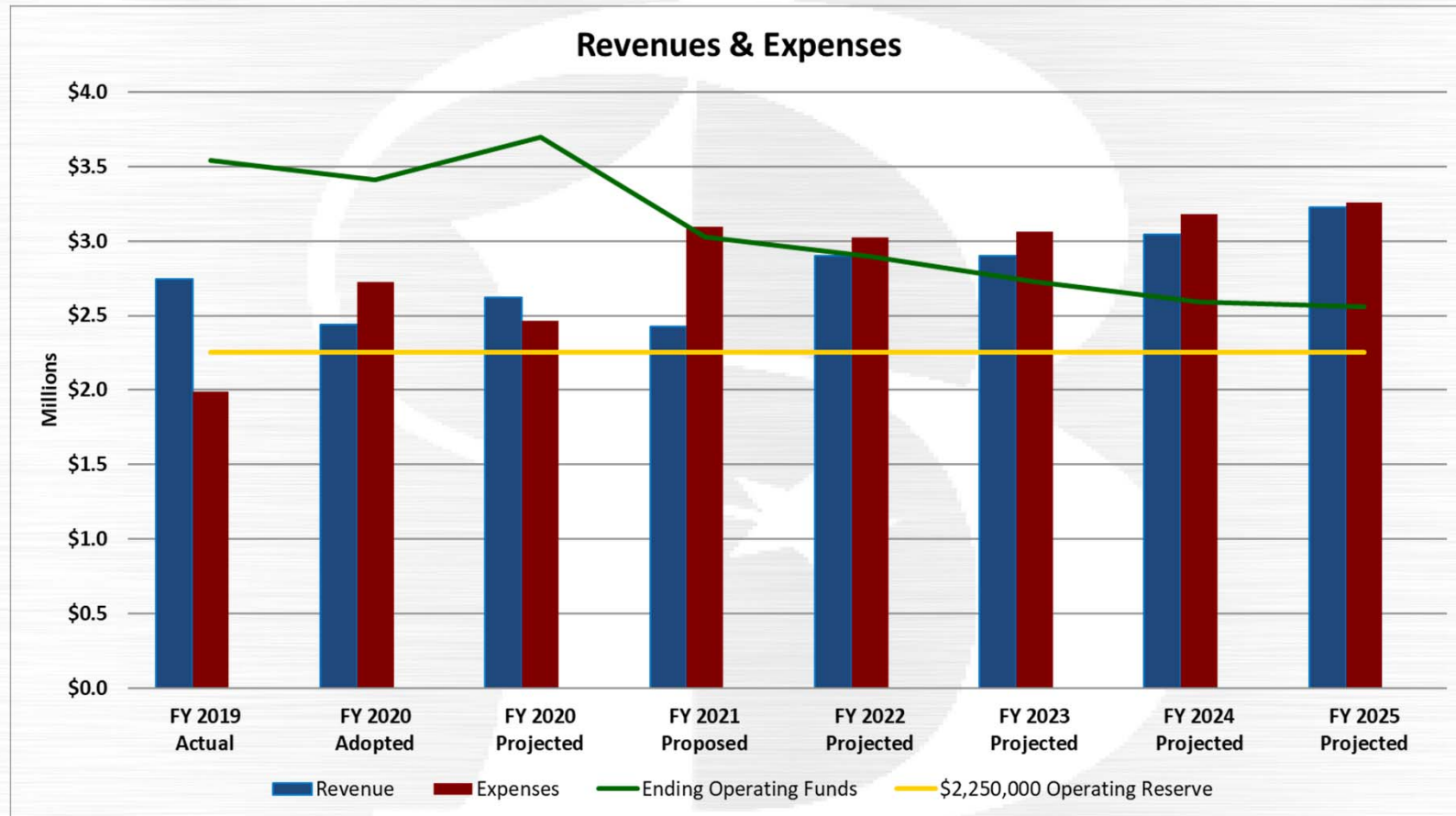
Self Insurance Fund

(in thousands of \$)

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 2021 Proposed	\$Chng/FY 20 Adopted	%Chng/FY 20 Adopted
Premiums	\$ 2,602	\$ 2,354	\$ 2,519	\$ 2,354	\$ (0)	0.0%
Other	142	82	104	71	(11)	-12.9%
Total Revenues	2,744	2,436	2,623	2,425	(11)	-0.4%
Administrative	801	862	802	861	(1)	-0.1%
Workmans Comp & Liability Claims	658	1,049	700	1,151	102	9.7%
Judgement & Damage Claims	25	40	40	40	-	0.0%
Liability Insurance	634	638	632	735	97	15.2%
Transfers and Allocated Costs	286	288	288	341	53	18.4%
Stop Loss Aggregate Refund	(419)	(152)	(57)	(60)	92	-60.6%
Wellness	5	-	29	30	30	0.0%
Capital - Vehicles	-	-	30	-	-	0.0%
Net Expenses	1,990	2,724	2,464	3,098	374	13.7%
Net Increase/(Decrease)	755	(288)	159	(673)		
Beginning Operating Funds	2,562	2,983	3,539	3,697		
Timing of Cash Flows	221	-	-	-		
Ending Operating Funds	\$ 3,539	\$ 2,695	\$ 3,697	\$ 3,025		
Reserve Requirement	\$ 2,500	\$ 2,500	\$ 2,250	\$ 2,250		

Self Insurance Fund

(in millions of \$)



Net Pension Liability (NPL) & Net Other Post Employment Benefits Liability (NOL)

Net Pension Liability

As of 12/31 - Date of actuarial evaluation

(in millions \$)

	2014	2015	2016	2017	2018
Actuarial Liability	\$ 276	\$ 293	\$ 310	\$ 328	\$ 347
Actuarial Value of Assets	237	236	252	287	278
Net Unfunded	\$ 39	\$ 57	\$ 58	\$ 40	\$ 68
Funded Ratio	86%	81%	81%	88%	80%

Net OPEB Liability

As of 12/31 - Date of actuarial evaluation

(in millions \$)

	2017	2018
Actuarial Liability	\$ 16.5	\$ 17.3
Value of Assets	0.6	1.1
Net Unfunded	\$ 15.8	\$ 16.2
Funded Ratio	4%	6%

NPL and NOL are a function of staffing levels in the GF and all other funds including BTU.

A large, light-colored watermark logo consisting of the letters 'P' and 'B' intertwined. A five-pointed star is positioned within the 'B'.

**Preliminary FY 2021 Budgets
Special Revenue Funds**

Special Revenue Funds

Special Revenue Funds account for specific revenue sources:

- Oil and Gas Fund
- Capital Reserve Fund
- Hotel/Motel Tax Fund – City's 7% tax on Hotel/Motel receipts
- TIRZ Funds – Property tax receipts resulting from the increased increment value within the specific zone
 - TIRZ #10 (Traditions)
 - TIRZ #19 (Nash Street)
 - TIRZ #21 (Downtown)
 - TIRZ #22-South (Target)
 - TIRZ #22-North

Oil and Gas Fund, Capital Reserve Fund, and BCD Projected Activity

(in thousands of \$)

	Capital Reserve Fund	Oil & Gas Fund	BCD Fund	Total
Beginning Fund Balance FY20	\$ 3,530	\$ 1,910	\$ 3,871	\$ 9,311
Inflows (Projected)	20,063	549	1,407	22,019
Outflows (Other)	-	-	(285)	(285)
Transfers Out:				
Midtown Park Construction	(11,000)	(2,000)	-	(13,000)
Drainage Projects - GF	(4,300)	-	-	(4,300)
Midtown Park Operations	(3,000)	-	-	(3,000)
FY20 Ending Operating Funds	<u>\$ 5,293</u>	<u>\$ 459</u>	<u>\$ 4,993</u>	<u>\$ 10,745</u>
FY21 Projected Inflows	\$ 26	\$ 434	\$ 19	\$ 480
FY21 Projected Outflows (Other)	-	-	(1,380)	(1,380)
Debt Service Fund	(1,000)	-	-	-
FY21 Unassigned Fund Balance	<u>\$ 4,319</u>	<u>\$ 893</u>	<u>\$ 3,633</u>	<u>\$ 9,845</u>

Hotel Tax Fund

(in thousands of \$)

CITY OF BRYAN, TEXAS							
Hotel Tax Fund Summary							
Fiscal Year 2021							
	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021	\$Chng/FY 20	%Chng
	Actual	Adopted	Amended	Projected	Proposed	Adopted	/FY 20
Total Revenues	\$ 1,865	\$ 1,768	\$ 1,768	\$ 1,045	\$ 941	\$ (827)	-46.8%
Programs							
Experience BCS	483	598	598	598	-	(598)	-100.0%
Experience BCS - Fund Balance Refund	(55)	-	-	(2)	-	-	0.0%
Veterans Memorial	25	25	25	25	25	-	0.0%
Arts Council	180	180	180	180	112	(68)	-37.9%
Art Path - Arts Council	-	10	10	-	-	(10)	-100.0%
Downtown Bryan Association (DBA)	315	324	324	324	-	(324)	-100.0%
Chamber of Commerce	5	5	5	5	5	-	0.0%
Communication Expenses - City of Bryan	79	75	75	75	125	50	66.7%
Parks and Recreation - City of Bryan	90	105	105	92	89	(15)	-14.6%
The Stella - Economic Dev. Agreement	148	165	165	157	100	(65)	-39.4%
Historical Restoration	-	50	50	15	50	-	0.0%
Destination Marketing	-	-	-	-	1,033	1,033	0.0%
Total Outside Agency Programs	1,271	1,537	1,537	1,469	1,539	1	0.1%
Events							
Unspecified Events	119	103	103	100	50	(53)	-51.5%
Texas Reds	110	110	110	8	-	(110)	-100.0%
Total Events	229	213	213	108	50	(163)	-76.5%
Total Expenditures	1,500	1,750	1,750	1,578	1,589	(162)	-76.4%
Net Increase/Decrease	365	18	18	(532)	(648)		
Beginning Fund Balance	2,240	2,492	2,616	2,616	2,083		
Timing of Cash Flows	11	-	-	-	-		
Ending Operating Funds	\$ 2,616	\$ 2,510	\$ 2,633	\$ 2,083	\$ 1,435		

Hotel Tax Fund

Statutory Limitations

- By state statute 1% of the room rate (approximately 14.5% of the collected HOT) must be spent on advertising and promotion of the city
- No more than 15% of the collected HOT revenue can be spent on promotion of the arts
- No more than 50% of the collected HOT revenue can be spent on historical restoration and preservation

TIRZ Fund Summary – FY 2021

(in thousands of \$)

	Traditions TIRZ #10 Projected	Nash TIRZ #19 Projected	Downtown TIRZ #21 Projected	North TIRZ #22 Projected	Target TIRZ #22 Projected
Revenues					
Property Tax	\$ 2,272	\$ 391	\$ 215	\$ 120	\$ 273
Brazos County	1,229	-	-	80	184
Interest	30	6	5	3	5
Total Revenues	3,531	397	219	202	462
Expenditures					
Transfer to Debt Service Fund	723	138	-	117	294
Façade Improvements	-	-	75	-	-
Transfers Out (Reimb. Other Financing Sources)	2,550	-	-	-	160
Transfers Out-Other Funds	-	260	-	-	-
Other	25	52	550	85	-
Total Expenditures	3,298	450	625	202	454
Net Increase/(Decrease)	233	(53)	(406)	0	7
Beginning Fund Balance	1,751	107	504	53	55
Ending Fund Balance	\$ 1,984	\$ 54	\$ 98	\$ 53	\$ 63
Fund Balance Reserve Requirement: (\$50,000 fund balance)	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50



Preliminary FY 2021 Budgets
Airport

Airport Fund Summary

(in thousands of \$)

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Proposed	\$Chng/FY 20 Adopted	%Chng /FY 20
Revenues							
Operating Revenues							
Rent	\$ 229	\$ 231	\$ 231	\$ 225	\$ 231	\$ -	0.0%
Fuel Revenue	335	356	356	208	309	(47)	-13.2%
<i>Total Operating Revenues</i>	<u>564</u>	<u>587</u>	<u>587</u>	<u>433</u>	<u>539</u>	<u>(47)</u>	<u>-8.0%</u>
Non-Operating Revenues							
Grants and Reimbursements	43	50	50	35	50	-	0.0%
Interest Income	3	1	1	2	1	-	0.0%
Misc. Revenues	15	1	1	2	1	-	0.0%
Transfers In	110	187	187	190	235	48	25.7%
<i>Total Non-Operating Revenues</i>	<u>172</u>	<u>239</u>	<u>239</u>	<u>229</u>	<u>287</u>	<u>48</u>	<u>20.1%</u>
Total Revenues	<u>736</u>	<u>826</u>	<u>826</u>	<u>662</u>	<u>827</u>	<u>1</u>	<u>0.1%</u>
Expenditures							
Operating Expenses							
Salaries and Benefits	201	190	190	200	196	6	3.1%
Supplies	8	12	12	12	12	-	0.0%
Fuel for resale	245	254	254	158	229	(25)	-9.9%
Maintenance	66	12	12	18	12	-	0.0%
Other Services and Charges	83	37	37	51	37	-	0.0%
<i>Total Operating Expenses</i>	<u>603</u>	<u>505</u>	<u>505</u>	<u>439</u>	<u>486</u>	<u>(19)</u>	<u>-3.8%</u>
Non-Operating Expenses							
Debt Service	78	82	82	82	81	(1)	-1.2%
Annual Capital	-	120	120	77	103	(17)	-13.9%
Administrative Reimbursement	104	125	125	125	113	(12)	-9.5%
<i>Total Non-Operating Expenses</i>	<u>182</u>	<u>326</u>	<u>326</u>	<u>284</u>	<u>297</u>	<u>(30)</u>	<u>-9.1%</u>
Total Expenditures	<u>785</u>	<u>832</u>	<u>832</u>	<u>723</u>	<u>783</u>	<u>(49)</u>	<u>-5.9%</u>
Net Increase /(Decrease)	(49)	(6)	(6)	(61)	44		
Beginning Operating Funds	126	91	125	125	64		
Timing of Cash Flows	48						
Ending Operating Funds	<u>\$ 125</u>	<u>\$ 85</u>	<u>\$ 119</u>	<u>\$ 64</u>	<u>\$ 108</u>		
Reserve Requirement :							
(Sixty days operating expenses)	\$ 99	\$ 83	\$ 83	\$ 80	\$ 80		

Airport Trend Analysis

(in thousands of \$)

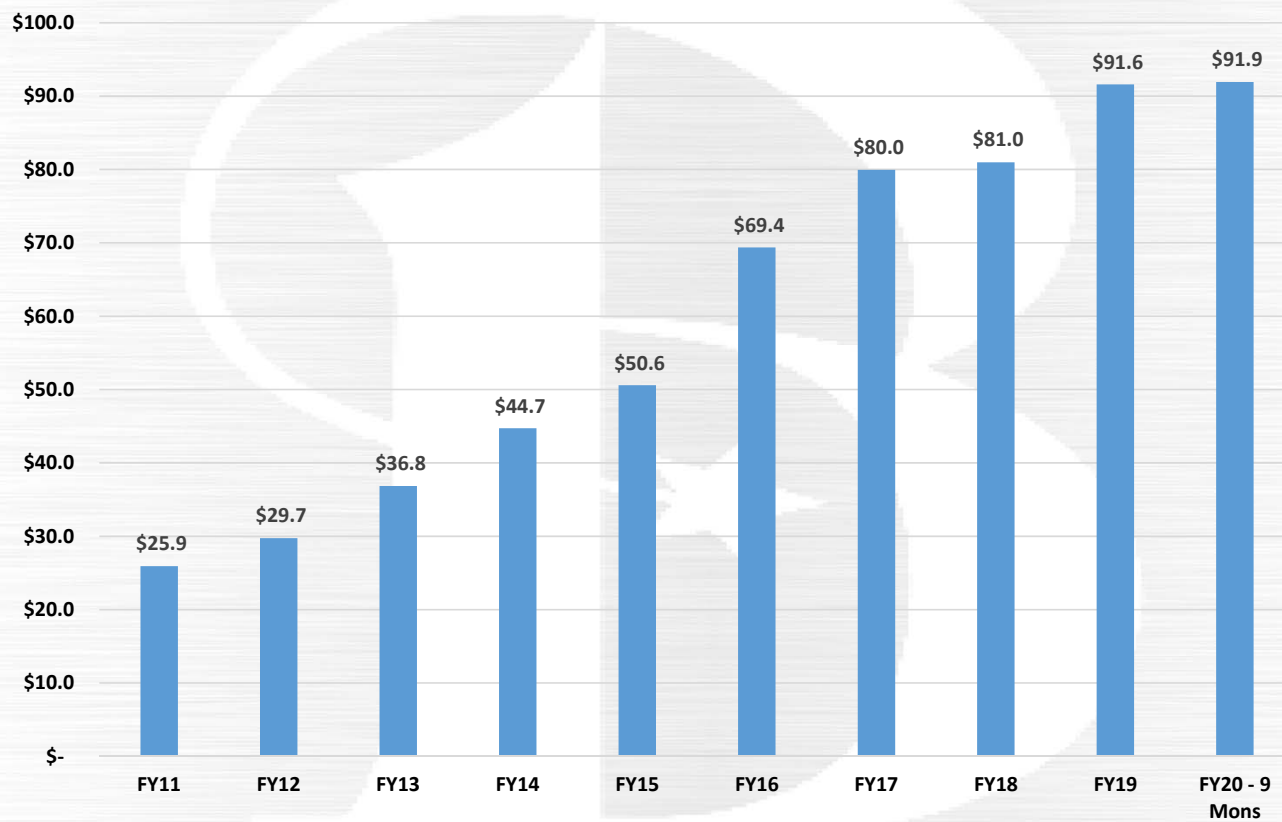
	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected
Net Operating Gain (Loss)	\$ (127)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (74)
Annual Debt Expense	(82)	(81)	(80)	(78)	(77)	(79)
Annual Capital Spending	(77)	(103)	(178)	(120)	(350)	(350)
Grants and Reimbursements	35	50	50	50	50	50
Subtotal	(251)	(191)	(268)	(213)	(446)	(453)
General Fund Transfers In	190	235	268	217	449	455
Subtotal	(61)	44	(0)	4	3	2
Timing of Cash Flows						
Ending Operating Funds	\$ 64	\$ 108	\$ 108	\$ 111	\$ 114	\$ 116
Value of CIP Projects Funded	\$ 394	\$ 133	\$ 875	\$ 300	\$ 2,600	\$ 2,600

A large, stylized white logo consisting of the letters 'F' and 'B' intertwined. A five-pointed star is positioned between the two letters. The logo is centered on a light gray background with a dark blue horizontal bar at the top.

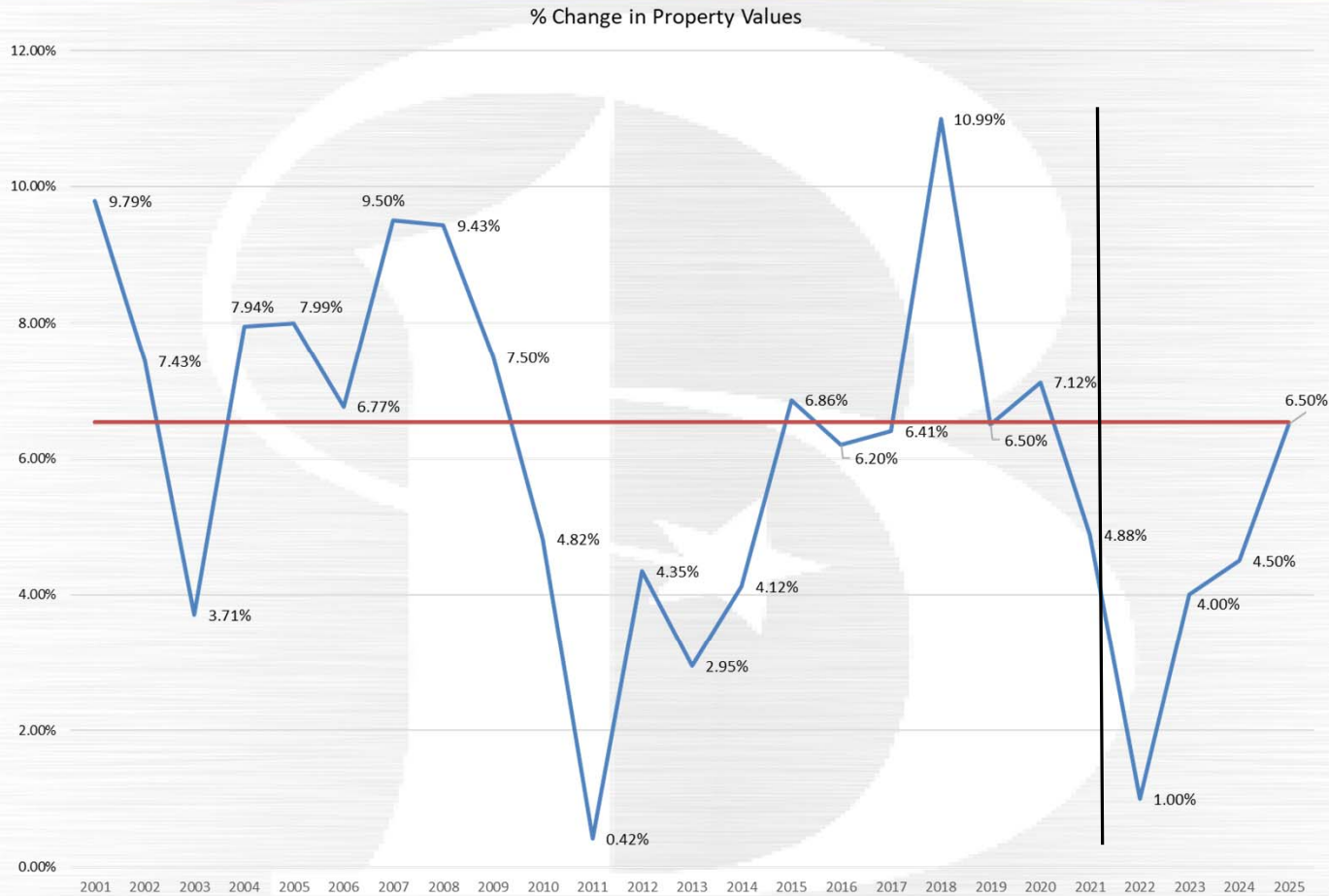
Long Term Forecast

New Residential Single Family Building Permits

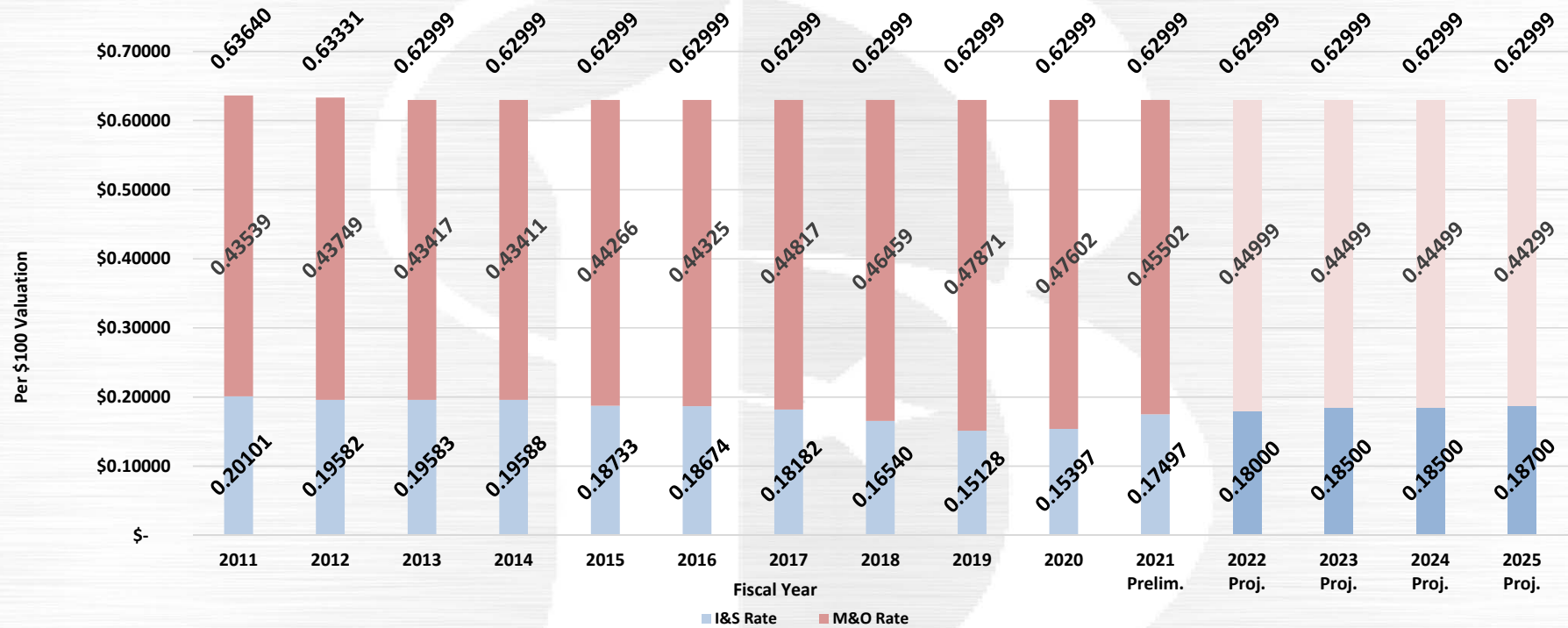
(in millions of \$)



Annual % Change in Net Taxable Values



Historical and Forecasted I&S Rate



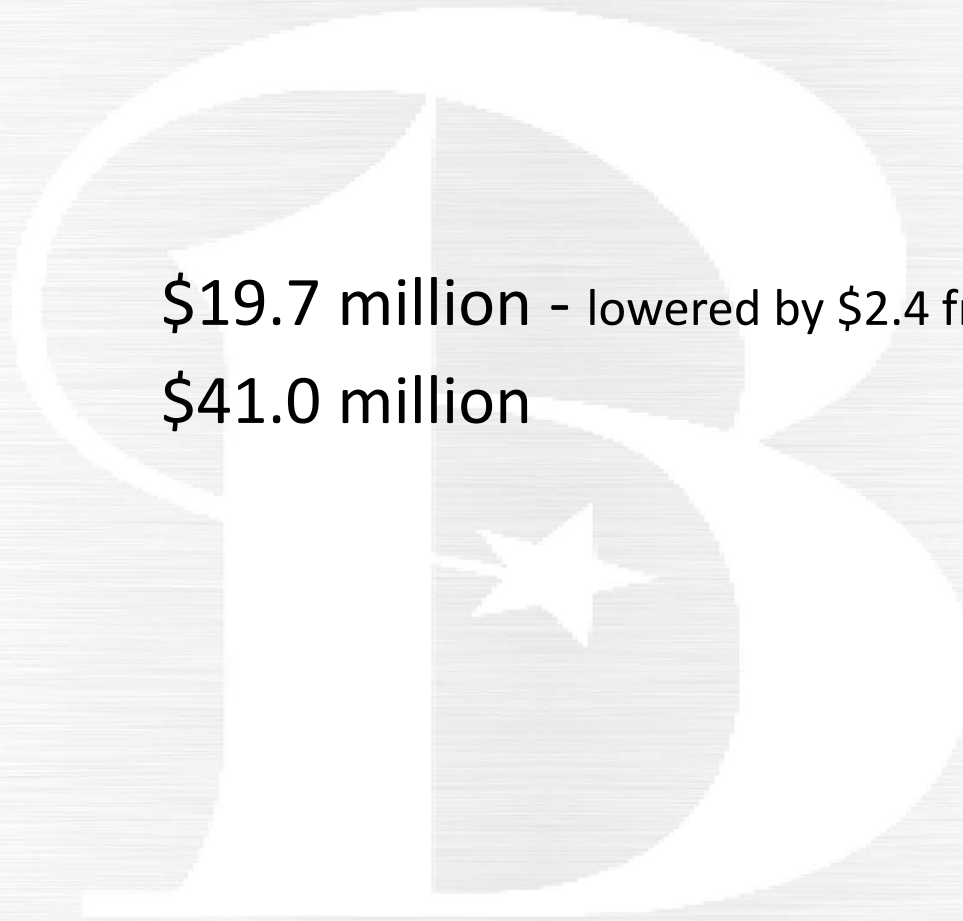
Future CIP Bond Funding

FY 2022

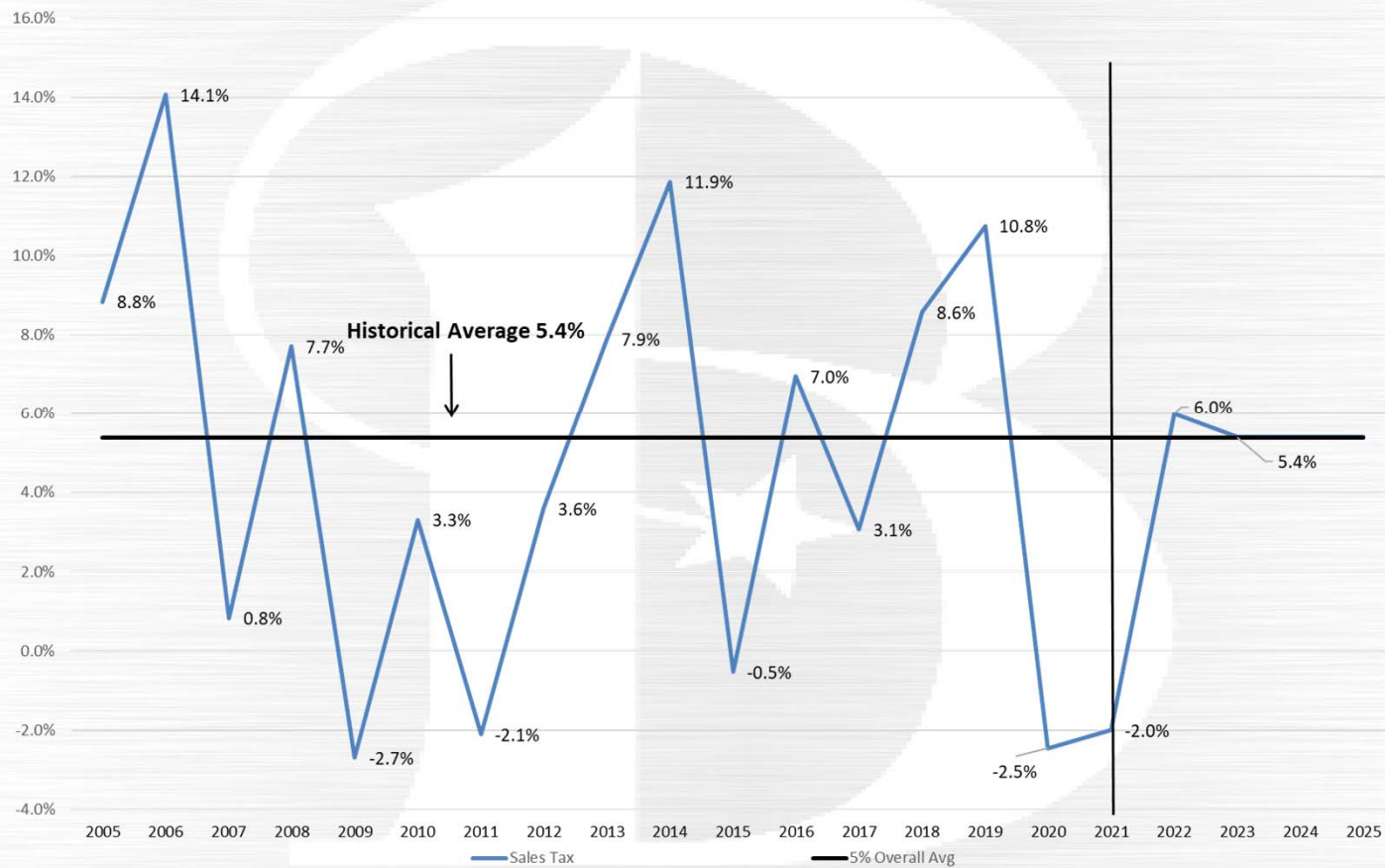
\$19.7 million - lowered by \$2.4 from previous

FY 2024

\$41.0 million



General Fund Sales Tax Growth Projection

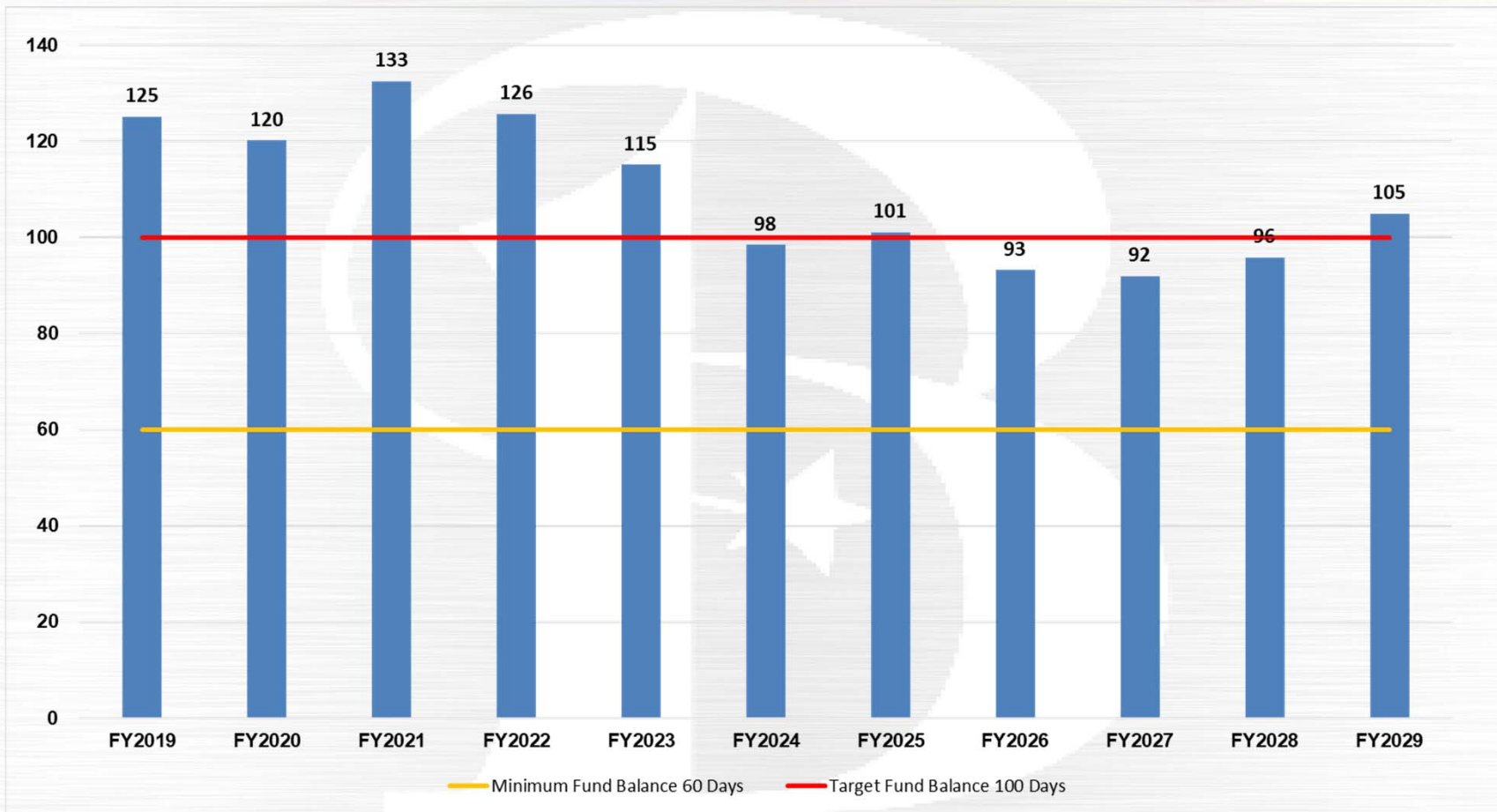


TIRZ Transfers to General Fund

(in thousands of \$)

	FY20	FY21	FY22	FY23	FY24	FY25
TIRZ 10 Traditions	\$ 300	\$ 2,550	\$ 2,800	\$ 2,900	\$ 1,442	\$ 6,000
TIRZ 19 Nash Street	-	-	-	300	300	300
TIRZ 21 Downtown	-	-	-	-	-	-
TIRZ 22 Target/North	145	160	190	220	30	50
	\$ 445	\$ 2,710	\$ 2,990	\$ 3,420	\$ 1,772	\$ 6,350

General Fund – Days of Cash Forecast



Midtown Park Operations Fund

(in thousands of \$)

	FY 2020 Projected	FY 2021 Proposed	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues							
Indoor Facility Revenues	\$ -	\$ -	\$ 1,448	\$ 1,697	\$ 2,010	\$ 2,109	\$ 2,228
Naming Rights	-	-	250	250	250	250	250
Ground Lease - Big Shots	-	-	-	-	160	320	480
Interest Income	-	14	15	15	15	15	15
Subtotal Revenues	-	14	1,713	1,962	2,435	2,694	2,973
Transfers							
Transfer in from other funds	3,000	-	-	-	-	-	-
Transfer in from General Fund	-	-	500	500	500	500	500
Subtotal Transfers	3,000	-	500	500	500	500	500
Total Revenues and Transfers	3,000	14	2,213	2,462	2,935	3,194	3,473
Expenditures							
Start up Costs	-	886	443	-	-	-	-
Park Operator Expenses	-	-	1,919	2,039	2,205	2,277	2,352
COB Operating Costs	-	-	500	500	500	500	500
COB Other Costs & Incentives	300	50	50	50	100	100	100
Total Expenditures	300	936	2,912	2,589	2,805	2,877	2,952
Net Increase/(Decrease)	2,700	(923)	(698)	(127)	130	317	521
Beginning Operating Funds	-	2,700	1,777	1,079	952	1,082	1,399
Ending Operating Funds	\$ 2,700	\$ 1,777	\$ 1,079	\$ 952	\$ 1,082	\$ 1,399	\$ 1,919

Year 1 Operations - assumed March 2022

City of Bryan Credit Rating – GO's and CO's

S&P

- AA
- Stable Outlook

Moody's

- Aa2

AA/Aa2—Very strong capacity to meet financial commitments.

	S&P	Moody's	Meaning
Investment Grade	AAA	Aaa	Prime
	AA+	Aa1	High Grade
	AA	Aa2	
	AA-	Aa3	
	A+	A1	Upper Medium Grade
	A	A2	
	A-	A3	
	BBB+	Baa1	Lower Medium Grade
	BBB	Baa2	
	BBB-	Baa3	

Next Budget Steps

- Tax Rolls Certified Estimated: July 27, 2020
- Proposed Budget: July 31, 2020
- Updated Budget Presentation: August 11, 2020
- Public Hearing for Budget: August 25, 2020
- Public Hearing on Property Tax Rate: September 8, 2020