



Preliminary FY 2022 Budget Presentation

**General Fund, Debt Service, Internal
Service and Special Revenue Funds
July 13, 2021**

- **FY 2021 Outlook**
- **FY 2022 Budgets**
- **Long Term Forecast**
- **Next Budget Steps**



FY 2021 Outlook

FY 2021 Sales Tax Revenue through May 2021

Month	Budget * FY2021	Actual** FY2021	Budget Variance	% Budget Variance	Actual FY2020	Incr (Decr) from 2020 Actual	% Incr (Decr) from 2020
October	\$ 1,723,537	\$ 1,800,584	\$ 77,047	4.47%	\$ 2,122,858	\$ (322,274)	-15.18%
November	1,682,335	1,849,915	167,579	9.96%	2,026,786	(176,871)	-8.73%
December	2,023,053	2,233,501	210,448	10.40%	2,375,960	(142,458)	-6.00%
January	1,615,816	1,748,294	132,478	8.20%	1,806,771	(58,477)	-3.24%
February	1,606,290	1,290,567	(315,723)	-19.66%	1,827,378	(536,811)	-29.38%
March	2,078,750	2,566,874	488,124	23.48%	2,194,995	371,878	16.94%
April	1,777,591	2,167,257	389,666	21.92%	1,697,673	469,585	27.66%
May	1,900,268	2,112,960	212,692	11.19%	1,836,311	276,648	15.07%
June	2,101,917	-	-	0.00%	2,108,030	-	0.00%
July	1,991,019	-	-	0.00%	1,854,622	-	0.00%
August	1,889,601	-	-	0.00%	2,524,371	-	0.00%
September	2,149,823	-	-	0.00%	2,090,193	-	0.00%
Total	22,540,000				24,465,947		
YTD Total	\$ 14,407,640	\$ 15,769,951	\$ 1,362,312	9.46%	\$ 15,888,732	\$ (118,780)	-0.75%

FY 2021 General Fund Trends

(in thousands of \$)

	FY2020 Actual	FY2021 Adopted	FY2021 Projection	\$Chng/ FY2021 Adopted	%Chng/ FY2021 Adopted
<u>Revenues:</u>					
City Sales Tax	\$ 24,466	\$ 22,540	\$ 24,500	\$ 1,960	8.7%
Property Tax	25,966	26,183	26,244	61	0.2%
Transfers and Other	36,890	30,847	30,360	(486)	-1.6%
	87,322	79,570	81,104	(6,218)	-7.8%
Departmental Spending	74,174	78,810	78,399	(410)	-0.5%
Net Change	\$ 13,148	\$ 760	\$ 2,705	\$ (5,808)	-763.9%
Ending Cash	\$ 32,329	\$ 26,998	\$ 36,966		
Days of Cash	150	125	171		

FY 2021 Outlook

- Revenues were conservatively budgeted for FY 2021. Revenues have continued to beat expectations as the City recovers from the effects of COVID-19.
- General Fund expenditures have been below budget due to continuous cost saving measures by City staff.



Preliminary FY 2022 Budgets

General Fund
Debt Service Fund
Internal Service Funds
Special Revenue Funds

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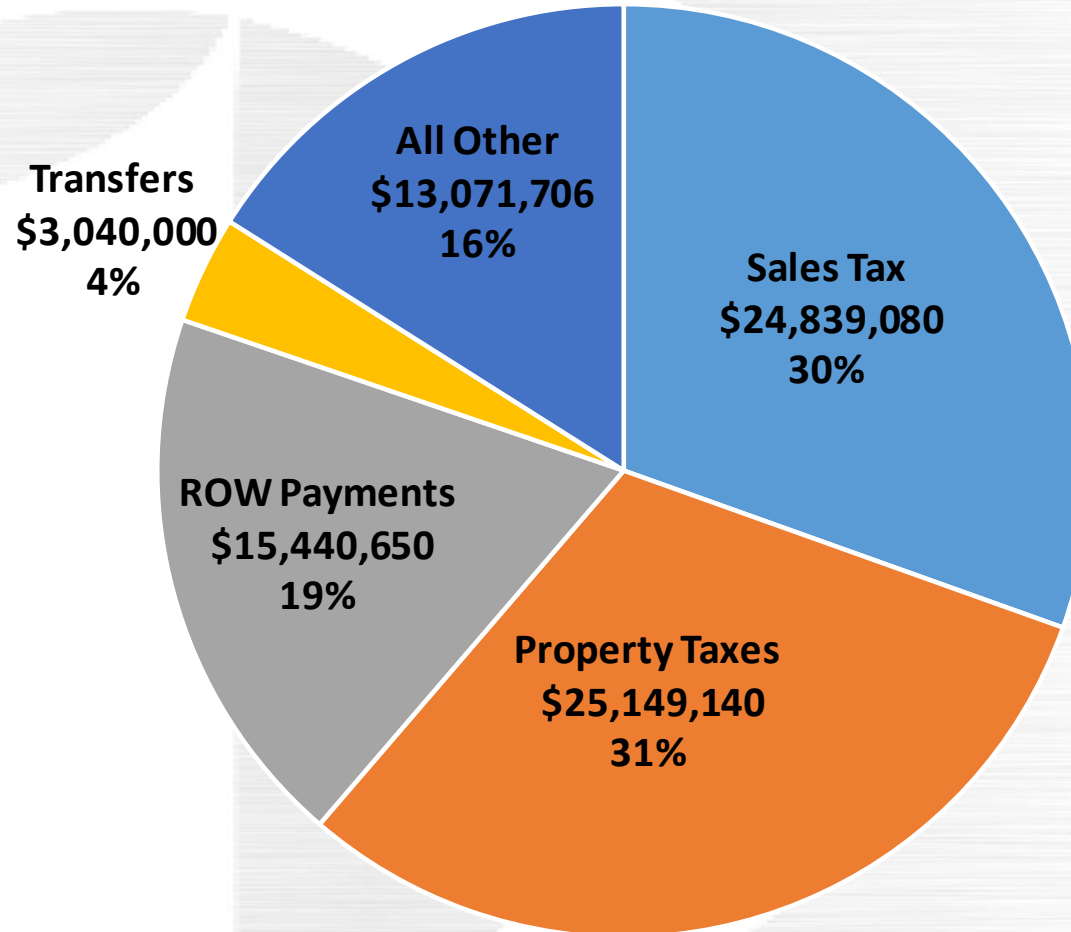
Preliminary FY 2022 Budgets General Fund Revenues

FY 2022 Revenue Assumptions

- COVID 19
 - Recovery began Spring 2021
- Sales Tax Growth – Compared to FY21 Adopted Budget
 - 8.7% Increase – FY21 Projections
 - 10.2% Increase – FY22 Proposed
 - 5.4% Increase – FY23 – FY25 (historical average)
- Property Tax Revenues - General Fund
 - 0.2% Increase – FY21 – Compared to FY20 Adopted Budget
 - 3.9% Decrease – FY22 Debt Rate increase due to Pension Obligation Bonds
 - Incremental increases FY23 – FY25 (historical average)
- Transfers – TIRZs
 - Continues through FY26

Projected FY 2022 General Fund Revenues

Total Revenues \$ 81,540,576



ROW Payments:

BTU - \$13,684,500

Water - \$670,950

Wastewater - \$662,000

Solid Waste - \$423,200

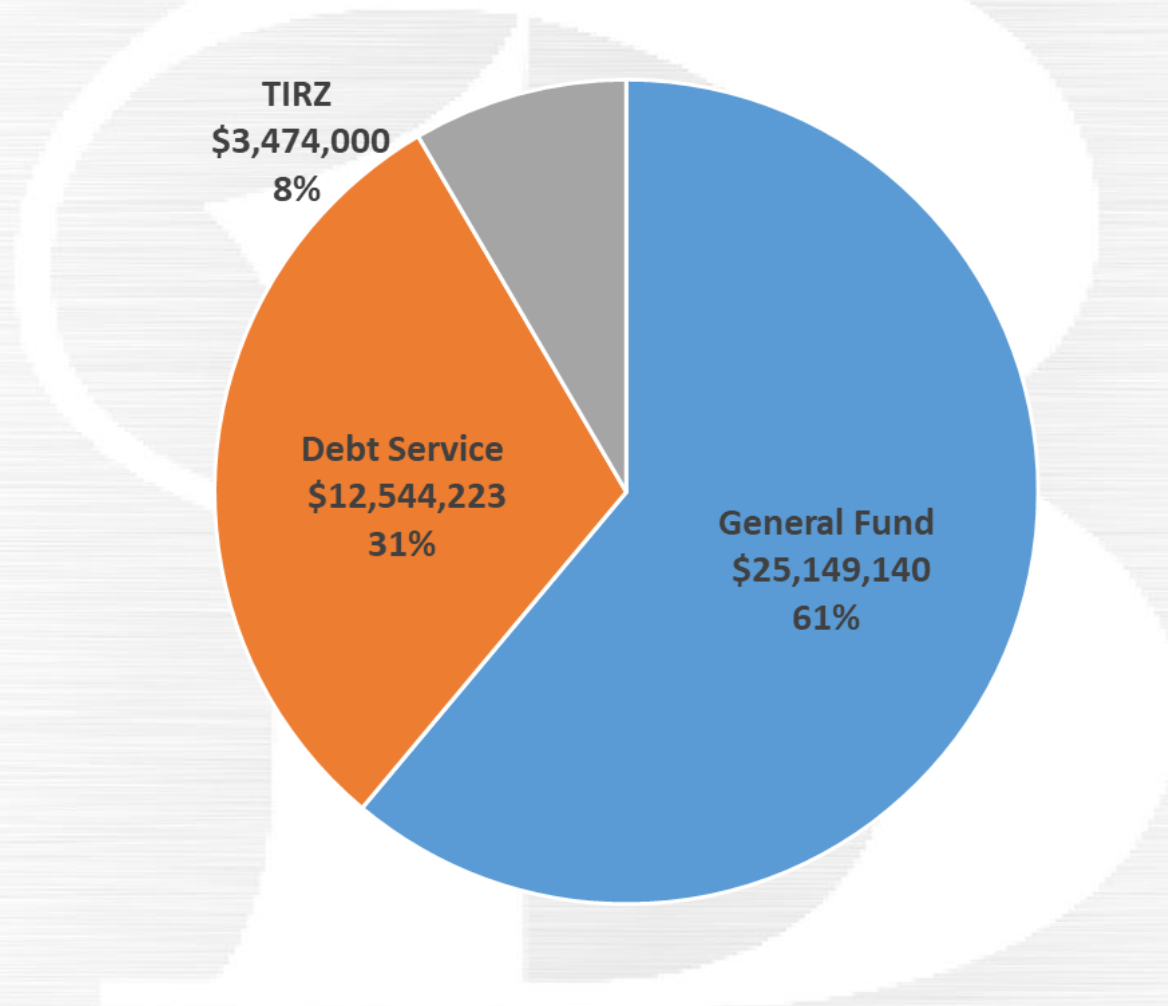
Revenues and Transfers/ ROW

(in thousands of \$)

	FY2020	FY2021	FY2021	FY2022	\$Chng/ FY2021	%Chng/ FY2021
	Actual	Adopted Budget	Projected	Forecast	Adopted	Adopted
Revenues:						
City Sales Tax	\$ 24,466	\$ 22,540	\$ 24,500	\$ 24,839	\$ 2,299	10.2%
Property Tax	25,966	26,183	26,244	25,149	(1,034)	-3.9%
Franchise Fees	1,939	2,091	1,560	2,122	31	1.5%
Licenses & Permits	1,030	671	972	806	134	20.0%
Grants	1,385	1,312	1,387	1,507	195	14.9%
Charges for Services	6,594	5,278	5,417	5,409	132	2.5%
Fines	1,299	1,529	1,024	1,070	(459)	-30.0%
Miscellaneous & Shared Taxes	3,132	2,140	2,351	2,157	17	0.8%
Land/Property Sales	836	-	70	-	-	0.0%
Subtotal Revenues	66,646	61,744	63,524	63,060	1,316	2.1%
ROW Payments	14,665	14,866	14,620	15,441	575	3.9%
Transfers In	6,010	2,960	2,960	3,040	80	2.7%
Total Revenues	\$ 87,322	\$ 79,570	\$ 81,104	\$ 81,541	\$ 1,971	2.5%

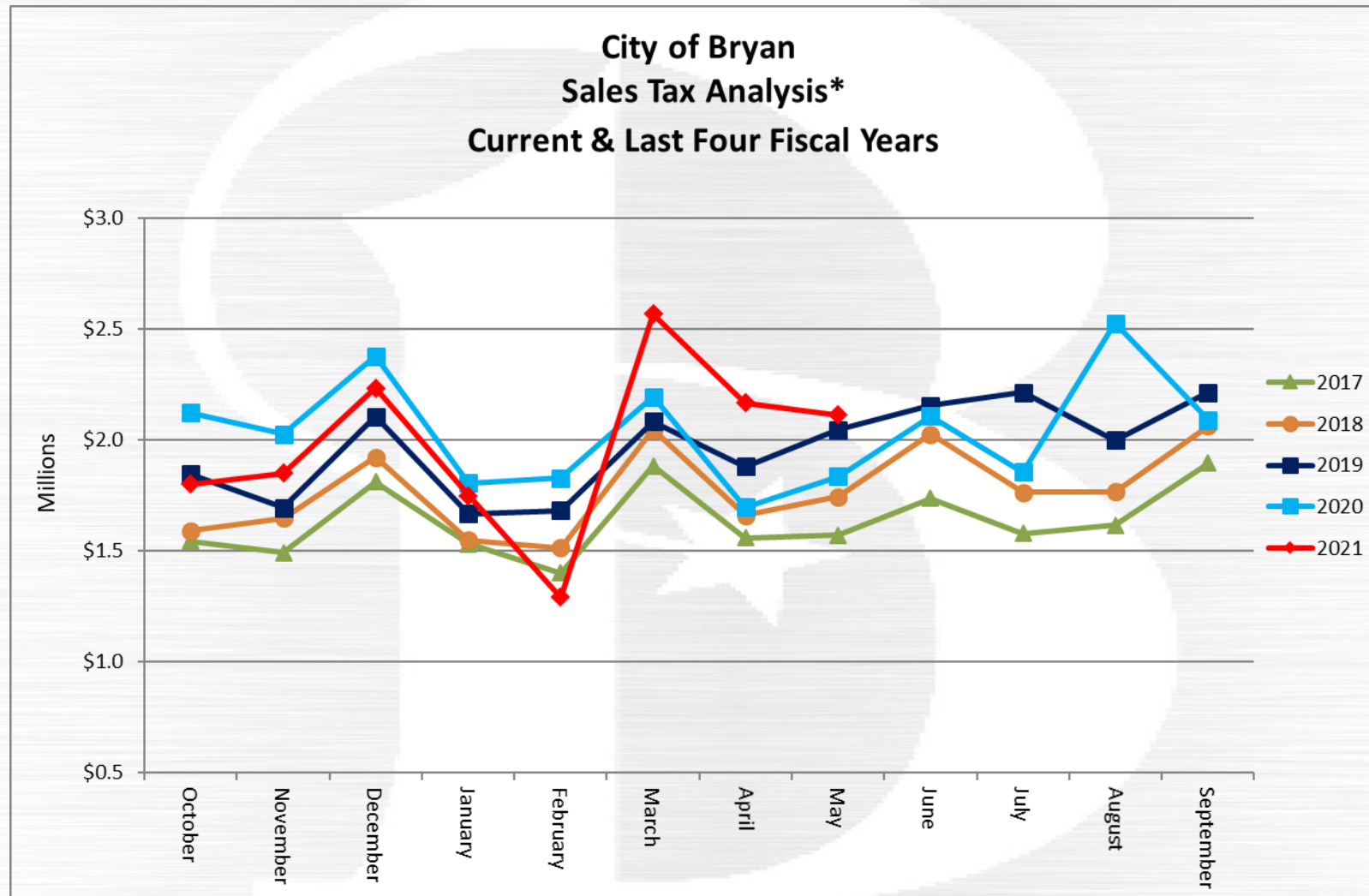
Property Tax Allocation

Total Property Tax Revenues \$ 41,167,363



City Sales Tax Trend

(in millions of \$)



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Preliminary FY 2022 Budgets General Fund Expenditures

FY 2022 Expenditure Assumptions

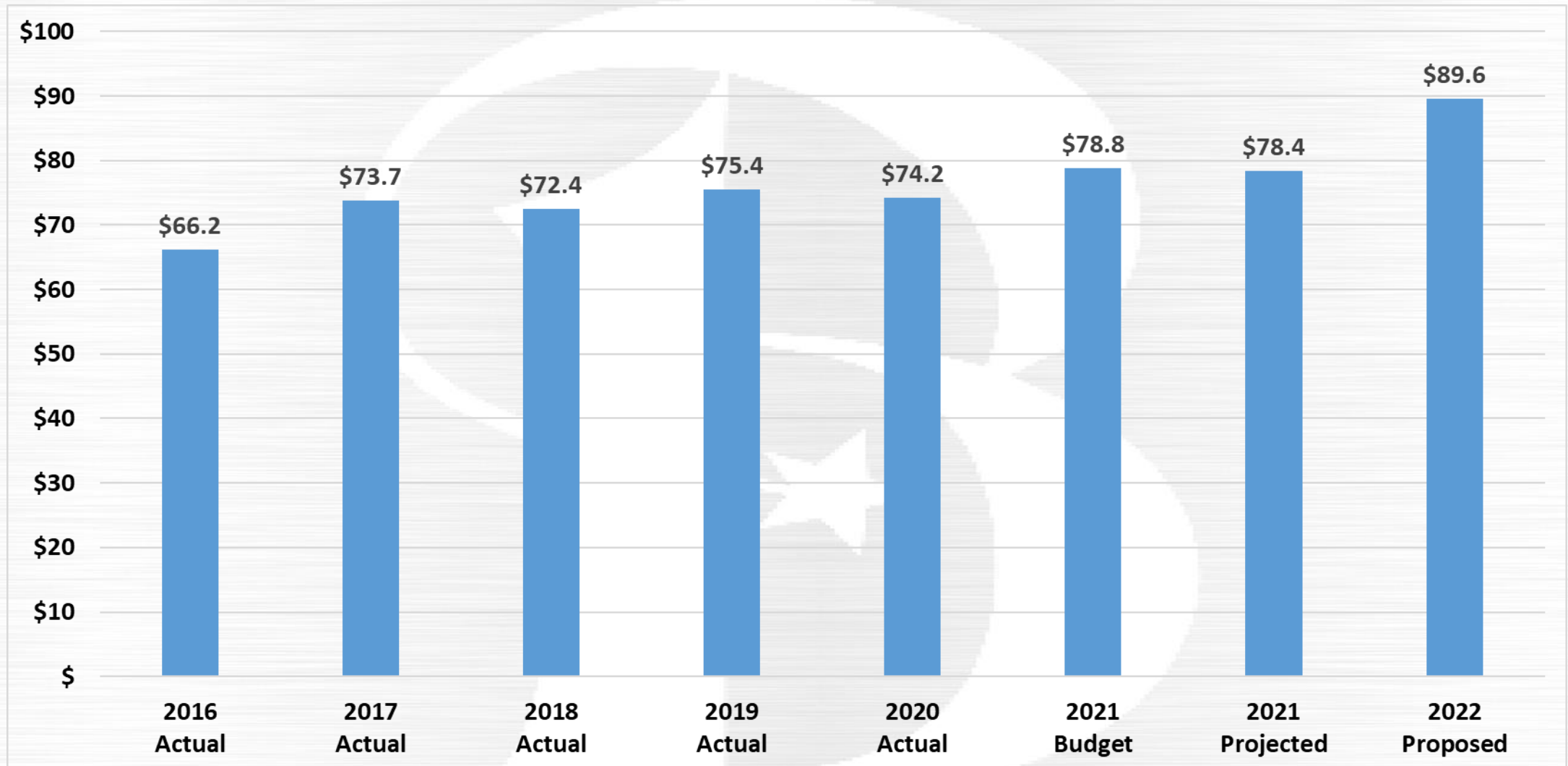
- COVID 19
 - Recovery began Spring 2021
- Staffing
 - Additional funding for 7 voluntary vacancies from FY21 (approved positions – not funded)
 - Municipal Court – City Marshall
 - Engineering Part time Scanner and Part Time Intern
 - Streets and Drainage Crew Member
 - Traffic Signal Tech
 - Parks and Rec Athletics Supervisor
 - Fiscal Services Finance Assistant
 - Facility Services Maintenance Position
 - Addition of 6 new positions – FY2022
 - Fire Administration - Assistant Chief of Training
 - Engineering – Administration – Engineering Inspector
 - Legal Services – Legal Administrative Assistant
 - Development Services
 - Business Systems Coordinator
 - Plans Examiner
 - Combination Building Inspector
 - Merit increase of 3%

FY 2022 Expenditure Assumptions Cont'd

- Deferred Vehicle Purchases – to be purchased in FY 2022
 - FY20 \$451,000 (approved, not purchased)
 - FY21 \$1.0MM
- New Park Funds & Management Companies
 - Midtown Park
 - Phillips Event Center
 - The Queen & Palace Theaters

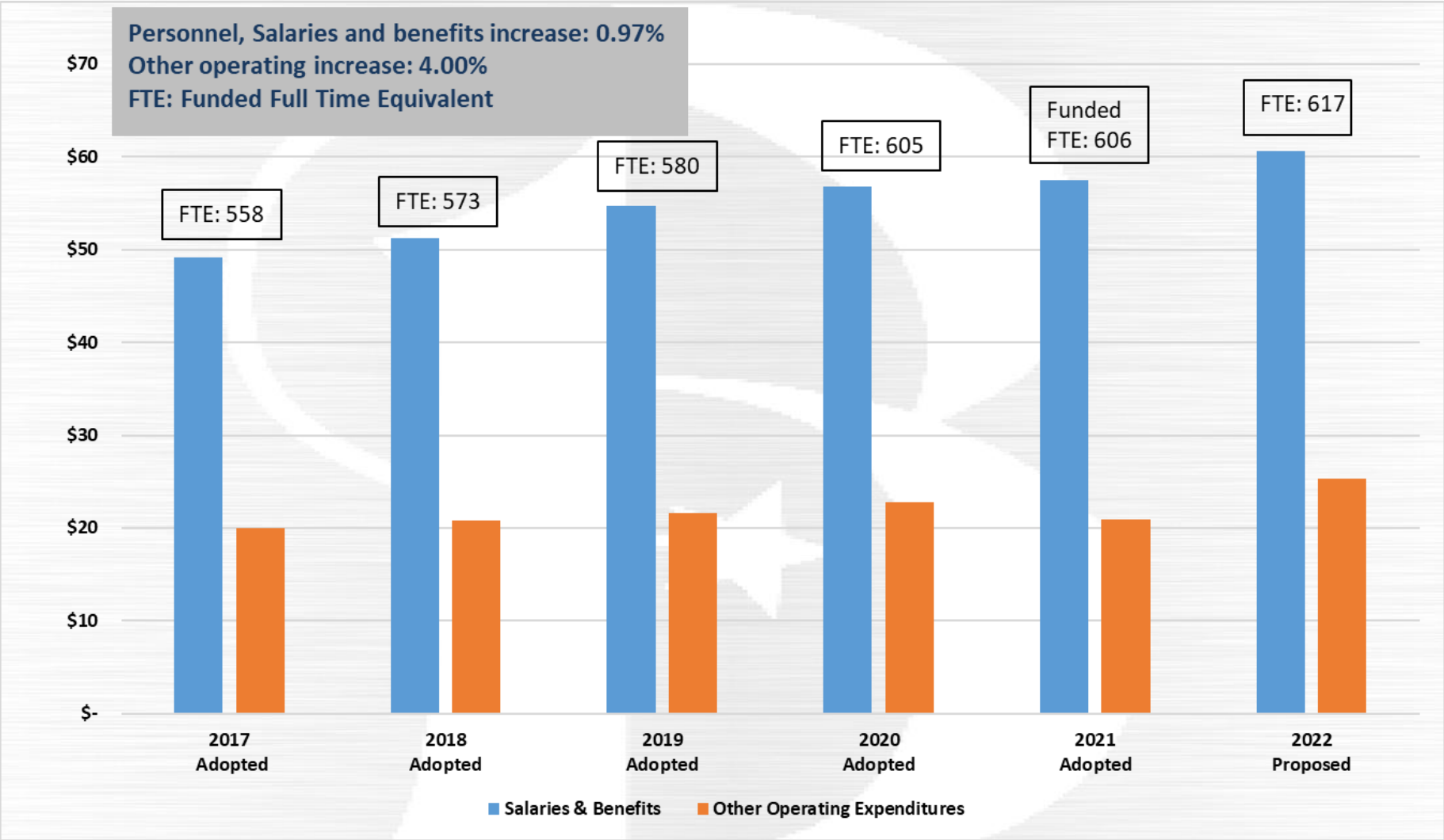
General Fund Expenditures

(in millions of \$)



FY22 General Fund Spending

(in millions of \$)



General Fund Staffing

Full-Time Equivalent (FTE's)

<u>General Fund:</u>	FY 2021 Authorized Positions	FY 2021 Changes	FY 2022 DP's	FY 2022 Proposed Positions
Public Safety	370.0	-	1.0	371.0
Public Works	41.0	-	1.0	42.0
Development Services	29.0	-	3.0	32.0
Community Services	59.3	(2.5)	-	56.8
Support Services	85.5	1.0	-	86.5
General Administration	28.0	-	1.0	29.0
Total General Fund	612.8	(1.5)	6.0	617.3

New Spending For FY 2022

FY 2022 Proposed New Expenditures

	<u>Recurring</u>	<u>Non-recurring</u>	<u>Total</u>
Personnel			
Fire Administration - Assistant Chief of Training	\$ 169,600	\$ -	\$ 169,600
Engineering- Admin - 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	81,700	-	81,700
Legal Services - Legal Administrative Assistant Position	66,400	-	66,400
Total Personnel	<u>\$ 544,600</u>	<u>\$ -</u>	<u>\$ 544,600</u>

New Spending For FY 2022 – Cont'd

FY 2022 Proposed New Expenditures

	<u>Recurring</u>	<u>Non-recurring</u>	<u>Total</u>
Miscellaneous New Spending			
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 ea.	-	33,800	33,800
Funding for FitLife Program	-	59,600	59,600
Development Services -			
Increase the City's Demolition Account to fund the removal of condemned/dangerous structures	-	100,000	100,000
Increase executive services contractual services account due to increase in contracts	-	40,000	40,000
Comm Dev Admin. - Bank on Brazos Valley Administrative Costs	-	9,000	9,000
Parks Administration -			
Increase for parks and rec contractual maint. account to supplement landscape maint. contract expenditures	-	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

New Spending For FY 2022 – Cont'd

FY 2022 Proposed New Expenditures

	<u>Recurring</u>	<u>Non-recurring</u>	<u>Total</u>
Miscellaneous New Spending (cont.)			
Human Resources Services - Increase in Contractual Services to account for People Admin Contract	\$ -	\$ 3,400	\$ 3,400
Facilities Administration - Replacement of ADA Access Door Mechanisms at City Hall/Mounce Library	-	5,000	5,000
Increases to executive services accounts for festivals and events, contingent expenditures, contractual services, meals, and travel and training for increased obligations	-	146,400	146,400
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 Miscellaneous New Spending	\$ -	\$ 2,808,200	\$ 2,808,200

New Spending For FY 2022 – Cont'd

FY 2022 Proposed New Expenditures

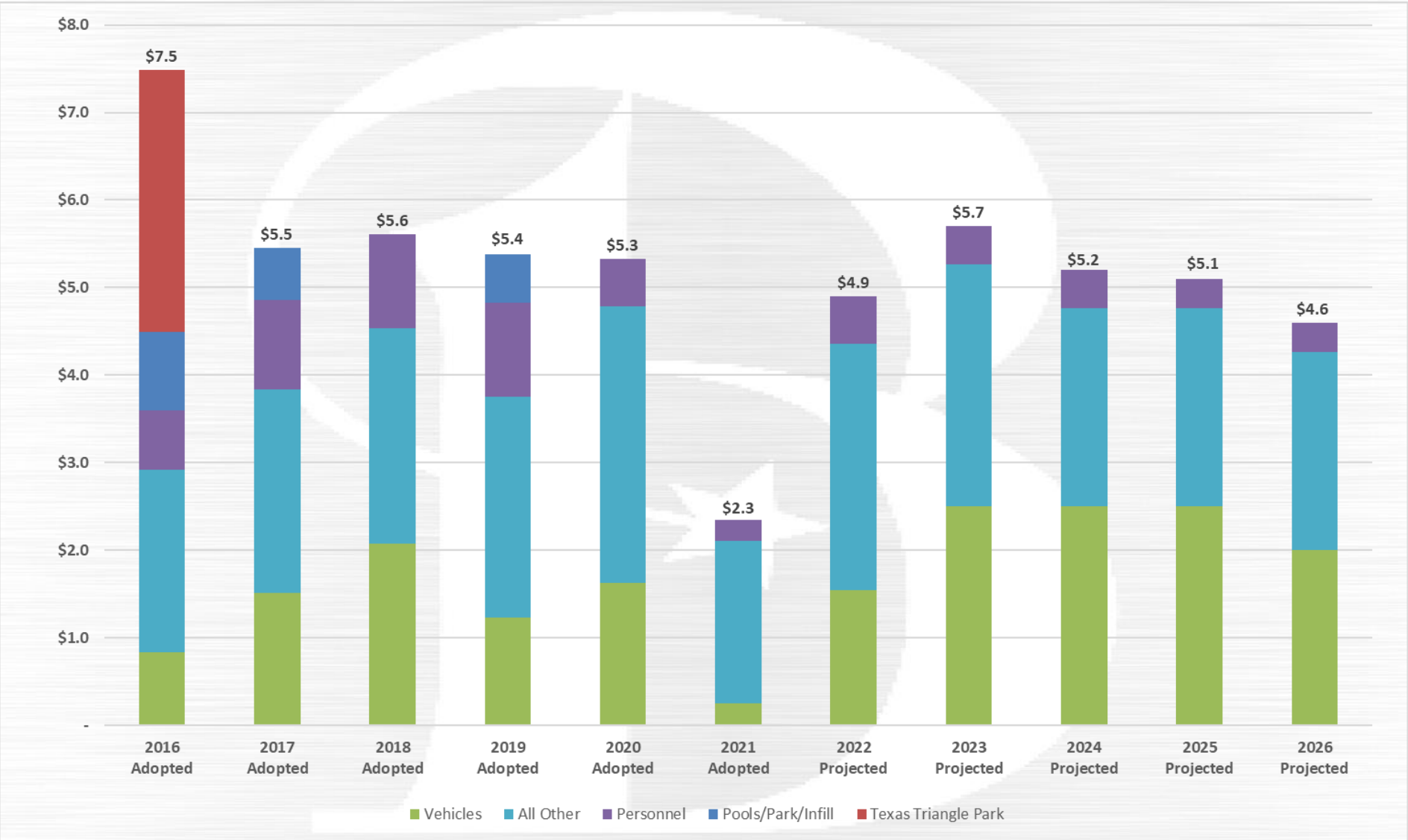
	<u>Recurring</u>	<u>Non-recurring</u>	<u>Total</u>
Vehicles			
Municipal Court - Replacement of Crown Victoria	\$ -	\$ 63,200	\$ 63,200
Police Administration -			
Replacement of Squad Car	-	69,300	69,300
Replacement of Squad Car	-	69,300	69,300
Replacement of Squad Car	-	69,300	69,300
Replacement of Squad Car	-	69,300	69,300
Replacement of Squad Car	-	69,300	69,300
Replacement of Squad Car	-	69,300	69,300
Replacement of Squad Car	-	69,300	69,300
Fire Administration -			
Assistant Chief of Training Vehicle	-	56,300	56,300
Replacement of Ambulance	-	329,500	329,500
Animal Center -			
Replacement of Chevrolet 2500 3/4 Ton	-	73,000	73,000
Replacement of Chevrolet 2500 3/4 Ton	-	68,000	68,000
Engineering- Admin - Engineering Inspector Position Vehicle	-	40,000	40,000

New Spending For FY 2022 – Cont'd

FY 2022 Proposed New Expenditures

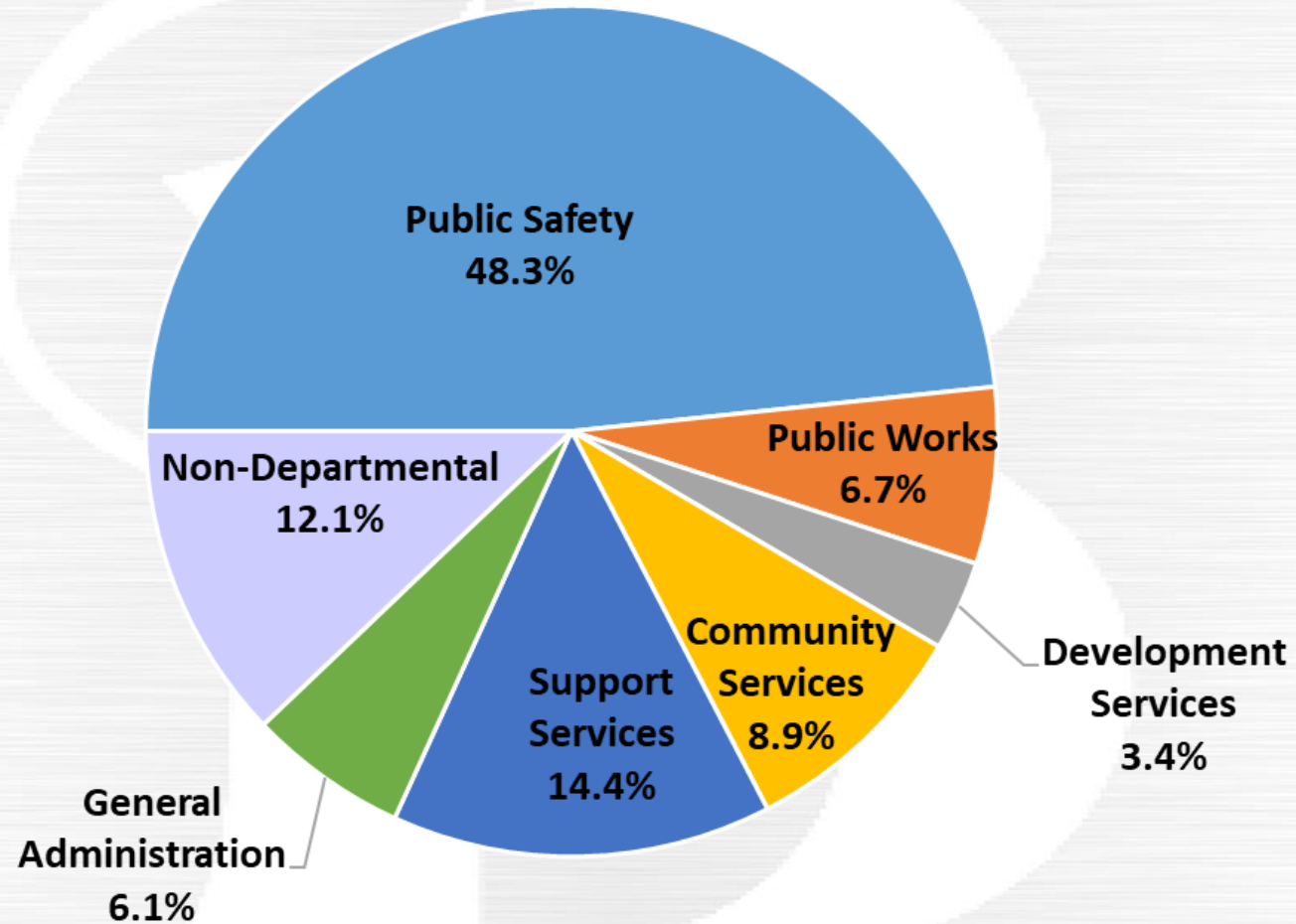
	<u>Recurring</u>	<u>Non-recurring</u>	<u>Total</u>
Vehicles (cont.)			
Drainage & Streets - Replacement of Chevrolet 2500 Crew Cab	\$ -	\$ 39,000	\$ 39,000
Traffic Operations - Replacement of Traffic Operations Vehicle	-	40,000	40,000
Development Services - Combination Building Inspector Position Vehicle	-	39,400	39,400
Parks Administration -			
Replacement of Truck	-	39,700	39,700
Replacement of Truck	-	41,200	41,200
Replacement of Truck	-	41,200	41,200
Facilities Administration -			
Replacement of Truck	-	40,000	40,000
Replacement of Truck	-	33,500	33,500
Replacement of Truck	-	40,000	40,000
Fleet Administration -			
Replacement of Truck	-	46,400	46,400
Replacement of Truck	-	36,500	36,500
Total Vehicles	<u>\$ -</u>	<u>\$ 1,552,000</u>	<u>\$ 1,552,000</u>
Total Proposed New Expenditures	<u>\$ 544,600</u>	<u>\$ 4,360,200</u>	<u>\$ 4,904,800</u>

Decision Package Historical



Proposed General Fund Expenditures

Allocation of General Fund Proposed Expenditures



Expenditure Changes by Department

(in thousands of \$)

	FY2021 Budget	FY2022 Proposed	\$Chng/ FY2021 Adopted	%Chng/ FY2021 Adopted	% of GF Proposed
<u>Operating Expenditures:</u>					
Public Safety	\$ 44,377	\$ 46,263	\$ 1,886	4.2%	48.3%
Public Works	5,447	6,426	979	18.0%	6.7%
Development Services	2,783	3,261	478	17.2%	3.4%
Community Services	8,987	8,555	(432)	-4.8%	8.9%
Support Services	12,352	13,809	1,457	11.8%	14.4%
General Administration	5,588	5,806	217	3.9%	6.1%
Non-Departmental	5,450	11,600	6,150	112.9%	12.1%
Sub-total Expenditures	\$ 84,984	\$ 95,719	\$ 10,736	12.6%	100.0%
Administrative Reimbursements	(6,174)	(6,097)	77	-1.2%	
Total Expenditures	\$ 78,810	\$ 89,622	\$ 10,812	13.7%	

Expenditure Changes – Community Services

- In FY 2021, The City of Bryan Council approved creating a Special Revenue Fund for the Phillips Event Center golf course and facilities. The FY21 adopted budget of \$1.36MM will be moved to the PEC Fund in FY21 and future years.

Expenditure Changes by Type

(in thousands of \$)

	FY2021 Budget	FY2022 Proposed	\$Chng/ FY2021 Adopted	%Chng/ FY2021 Adopted	% of GF Proposed
<u>Operating Expenditures:</u>					
Salaries	\$ 43,661	\$ 48,717	\$ 5,056	11.6%	50.9%
Benefits	18,776	16,244	(2,532)	-13.5%	17.0%
Supplies	3,158	2,562	(596)	-18.9%	2.7%
Maintenance & Services	6,898	7,567	669	9.7%	7.9%
Miscellaneous	10,592	11,898	1,305	12.3%	12.4%
Capital Outlay	1,128	3,324	2,196	194.7%	3.5%
Transfers	769	5,407	4,637	602.7%	5.6%
Sub-total Expenditures	\$ 84,984	\$ 95,719	\$ 10,736	12.6%	100.0%
Administrative Reimbursements	(6,174)	(6,097)	77	-1.2%	
Total Expenditures	\$ 78,810	\$ 89,622	\$ 10,812	13.7%	

Outside Agency Funding – 5 Year History

(in thousands of \$)

Vendor	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Adopted 2021	Projected 2021	Requested 2022	Proposed 2022	\$Chng/FY 21 Adopted	%Chng/FY 21 Adopted
Arts Council	\$ 96	\$ 180	\$ 180	\$ 180	\$ 112	\$ 112	\$ 124	\$ 112	\$ -	0.0%
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	194	248	315	324	-	-	-	-	-	0.0%
Downtown Bryan Association-Texas Reds	110	110	110	8	-	-	-	-	-	0.0%
Experience Bryan College Station	424	441	483	493	-	-	-	-	-	0.0%
Historical Restoration	-	-	-	-	50	-	50	50	-	0.0%
Destination Marketing	-	-	-	51	1,033	-	-	-	(1,033)	-100.0%
Destination Bryan	-	-	-	-	-	947	1,239	1,240	1,240	100.0%
HOT Funds Subtotal	854	1,008	1,118	1,087	1,224	1,088	1,443	1,432	207	16.9%
Brazos Central Appraisal District	261	256	257	361	313	336	380	380	67	21.3%
Brazos County Emergency 911 District	1,756	1,807	1,882	1,964	1,980	1,980	2,032	2,032	52	2.6%
Brazos County Health Department	327	359	395	435	478	478	478	478	-	0.0%
Brazos County Prisoner Support	166	102	148	75	150	150	158	158	8	5.0%
Brazos Senior Citizens	15	15	15	15	15	15	15	15	-	0.0%
Brazos Valley Economic Development Corporation	350	350	350	350	350	350	350	350	-	0.0%
Bryan Business Council	20	20	20	50	100	50	150	150	50	50.0%
BVC Net	7	7	7	7	7	7	7	7	-	0.0%
BVWACS/BVCOG	129	134	110	96	96	96	96	96	-	0.0%
Destination Bryan	-	-	-	-	-	56	225	225	225	0.0%
Destination Marketing	-	-	-	7	56	-	-	-	(56)	-100.0%
Downtown Bryan Association-Operations-GF	58	68	68	56	-	-	-	-	-	0.0%
Easterwood Airport	70	70	70	70	70	99	102	102	32	44.8%
Economic Development Foundation	664	138	-	-	-	-	-	-	-	0.0%
General Fund Subtotal	3,821	3,324	3,322	3,486	3,615	3,616	3,992	3,992	378	10.5%
Totals	\$ 4,675	\$ 4,332	\$ 4,440	\$ 4,573	\$ 4,839	\$ 4,705	\$ 5,435	\$ 5,424	\$ 585	12.1%

General Fund – Non-Departmental increases

(in thousands of \$)

	FY 2021 Adopted	FY 2021 Projected	FY 2022 Proposed	\$Chng/FY21 Adopted	%Chng/ FY21
<u>Contractual Obligations</u>					
Other	\$ 1,063	\$ 710	\$ 756	\$ (307)	-40.7%
Big Shots	-	-	1,400	1,400	100.0%
Total Contractual Obligations	1,063	710	2,156	1,093	50.7%
<u>Transfer to Other Funds</u>					
Solid Waste	82	82	77	(4)	-5.7%
Warehouse	137	137	146	10	6.6%
Wastewater	235	235	194	(40)	-20.6%
Water	13	13	26	13	51.5%
Airport	235	285	443	208	47.0%
Midtown Park Operations	-	-	1,000	1,000	100.0%
PEC Operations	-	550	500	500	100.0%
PEC Improvements	-	130	2,500	2,500	100.0%
The Queen & Palace Theaters	-	65	400	400	100.0%
Bryan Commerce & Development	-	164	-	-	0.0%
Total Transfer to Other Funds	\$ 701	\$ 1,660	\$ 5,287	\$ 4,587	86.7%

Structurally Balanced Budget

A structurally balanced budget will rely upon recurring revenues to cover recurring expenditures. Revenues considered one-time will not be used to cover expenditures that will be ongoing.

	<u>Recurring</u>	<u>Non-recurring</u>	<u>FY2022 Proposed</u>
Revenues:			
Sales Tax & Property Tax	\$ 49,988	\$ -	\$ 49,988
ROW Payments	15,441	-	15,441
Transfers In - TIRZs	-	3,040	3,040
Miscellaneous Revenues	10,915	2,157	13,072
Total Revenues	76,344	5,197	81,541
Expenditures:			
Salaries	48,717	-	48,717
Benefits	16,244	-	16,244
Supplies	2,272	290	2,596
Maintenance & Services	6,632	935	7,746
Miscellaneous	8,561	3,337	14,045
Capital Outlay	-	3,324	3,324
Transfers	600	4,807	5,407
Administrative Reimbursements	(6,097)	-	(6,097)
Total Expenditures	76,929	12,693	89,622
Fund Balance Spend Down	\$ (585)	\$ (7,496)	\$ (8,081)

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Preliminary FY 2022 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 Capital Improvement Plan (CIP) program and the Pension Obligation Bonds.

Debt Service Fund

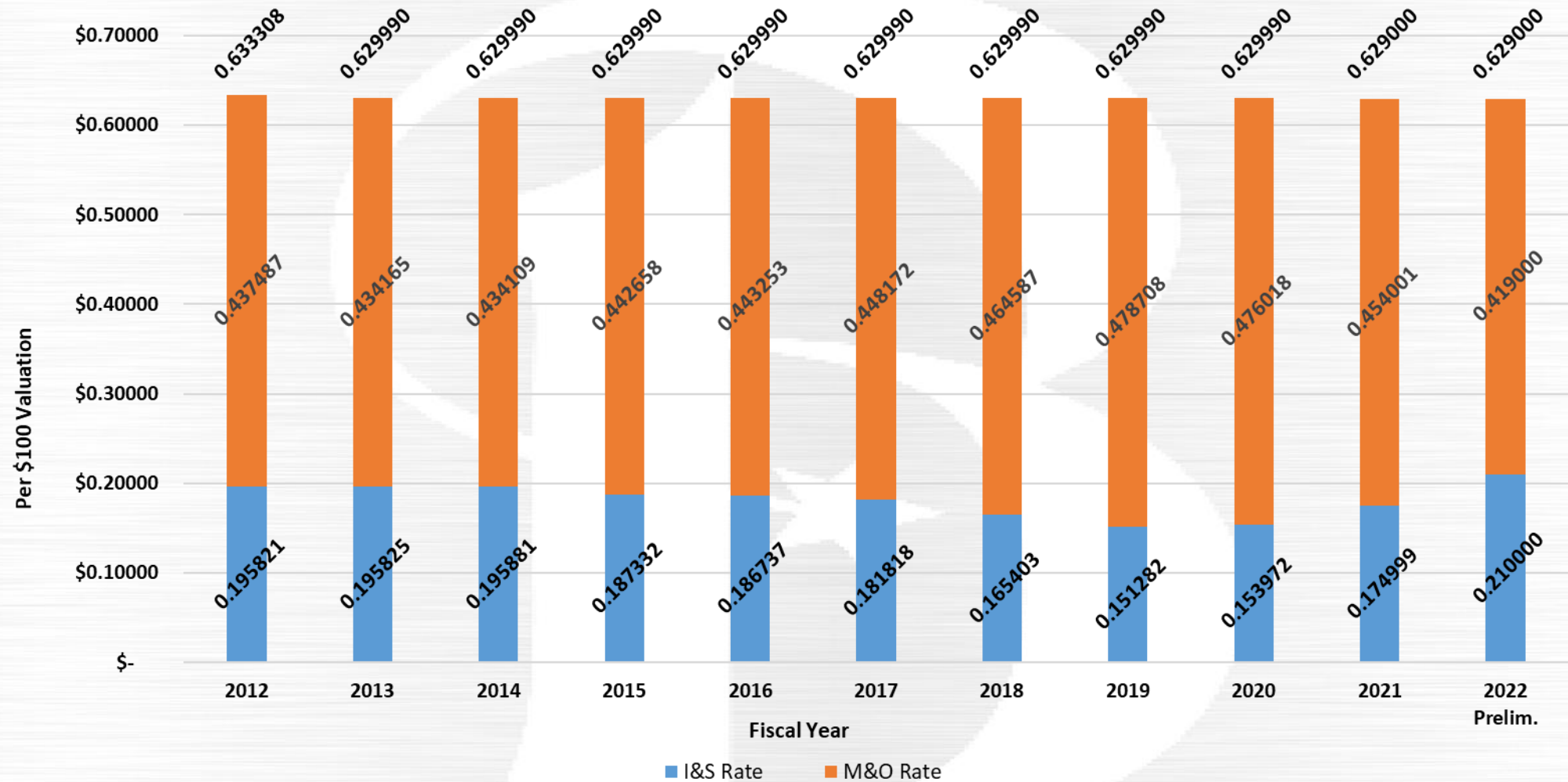
(in thousands of \$)

	FY2020 Actual	FY2021 Adopted	FY2021 Amended	FY2021 Projected	FY2022 Proposed
Property Tax	\$ 8,399	\$ 10,067	\$ 10,067	\$ 10,067	\$ 12,544
Transfers & Other	2,616	2,749	2,749	2,801	2,221
Total Revenues	11,016	12,816	12,816	12,868	14,766
Total Expenditures	10,715	13,322	13,322	13,883	14,244
Net Increase/(Decrease)	300	(505)	(505)	(1,015)	522
Beg. Unassigned Fund Balance	1,874	2,166	2,174	2,174	1,159
Ending Unassigned Fund Balance	\$ 2,174	\$ 1,660	\$ 1,669	\$ 1,159	\$ 1,681
Target Reserve: (1/12 of total expenditures)	\$ 893	\$ 1,110	\$ 1,110	\$ 1,157	\$ 1,187
Over/Under Policy Balance	1,281	550	559	2	494
Debt Tax Rate	0.153972	0.174999	0.174999	0.174999	0.210000

Pension Obligation Bond Savings

		<u>General Fund</u>
FY 2022 Eligible Salaries		\$ 41,892,800
TMRS Old Rate	15.38%	6,443,113
TMRS New Rate	9.18%	3,845,759
Total Annual Savings		<u>\$ 2,597,354</u>
Starts January 2022 - Prorated		1,948,015
FY 2022 Debt Payment		1,662,595
FY 2022 Savings		<u>\$ 285,420</u>

Historical Tax Rates



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Preliminary FY 2022 Budgets Internal Service Funds

Internal Service Funds

- **Employee Benefits Rate Changes**
 - No Proposed changes to rates for Health Insurance premiums for either Employee, Employer, or Retiree.
- **Self Insurance Fund**
 - No Proposed changes in rates for Workers' Compensation and Liability Premiums in FY 2022.

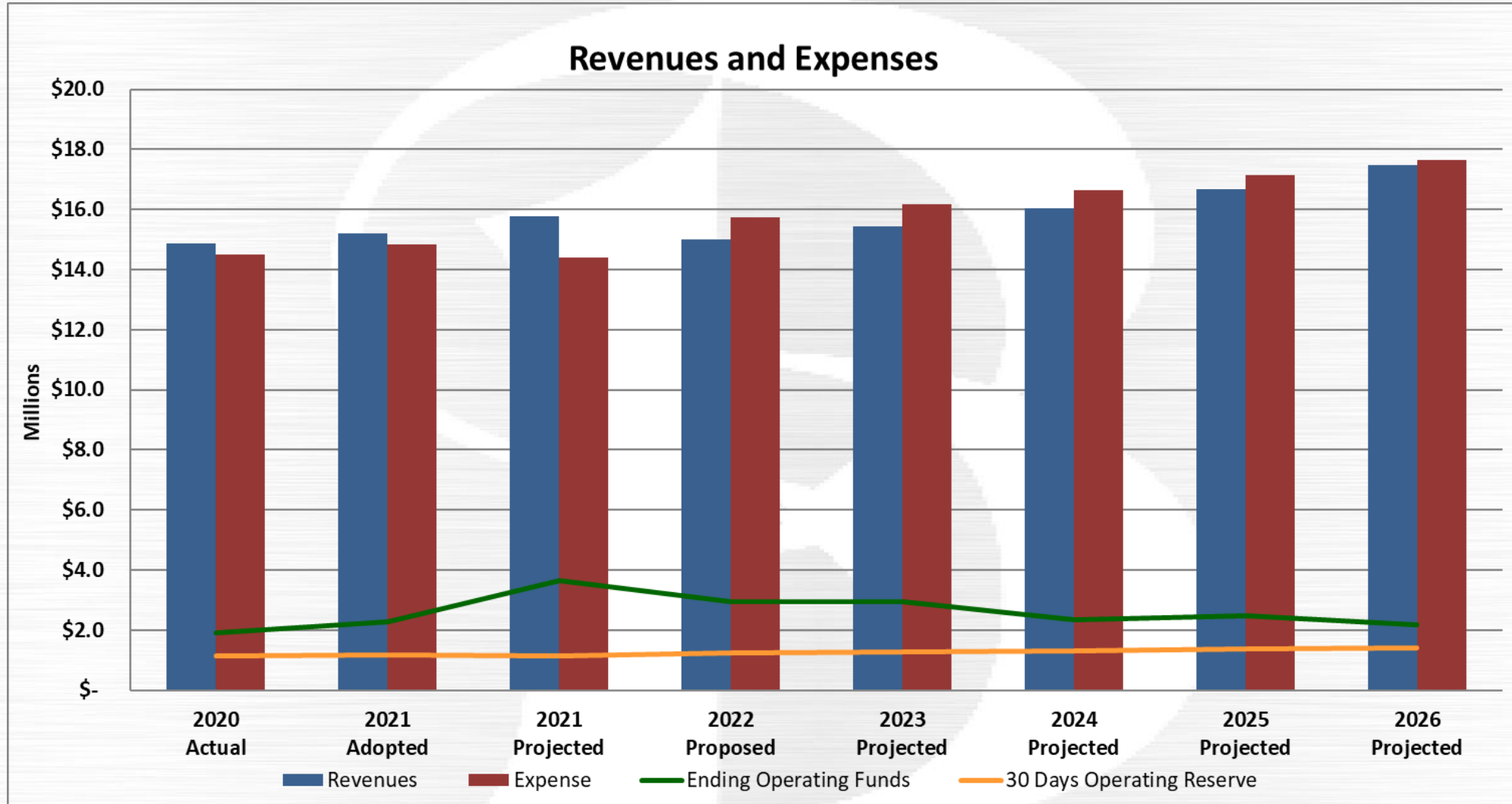
Employee Benefits Fund

(in thousands of \$)

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Proposed	\$Chng/FY 21 Adopted	%Chng /FY 21
Revenues							
Employee Contributions	\$ 2,326	\$ 2,371	\$ 2,371	\$ 2,430	\$ 2,371	\$ -	0.0%
City Contributions	10,820	11,471	11,471	11,762	11,471	-	0.0%
Retiree Health Premiums	661	657	657	657	657	-	0.0%
Transfers and Other	1,069	705	705	938	509	(197)	-27.9%
Total Revenues	14,875	15,205	15,205	15,787	15,008	(197)	-1.3%
Insurance claims and expenses	14,624	14,645	14,645	15,441	15,494	849	5.8%
Reimbursements and transfers	186	189	189	189	228	38	20.2%
Stop Loss Aggregate Refund	(319)	-	-	(1,239)	-	-	0.0%
Total Expenditures	14,491	14,834	14,834	14,392	15,722	888	6.0%
Net Increase/(Decrease)	384	370	370	1,395	(714)		
Beginning Operating Funds	1	1,370	1,897	1,897	3,292		
Timing of Cash Flows	1,512	-	-	-	-		
Ending Operating Funds	\$ 1,897	\$ 1,740	\$ 2,267	\$ 3,292	\$ 2,578		
# Days of Reserve	48	43	56	83	60		
Fund Balance Reserve Required:							
(30 days operating expenses)	\$ 1,191	\$ 1,219	\$ 1,219	\$ 1,183	\$ 1,292		
# of Days Required	30	30	30	30	30		

Employee Benefits Fund

(in millions of \$)



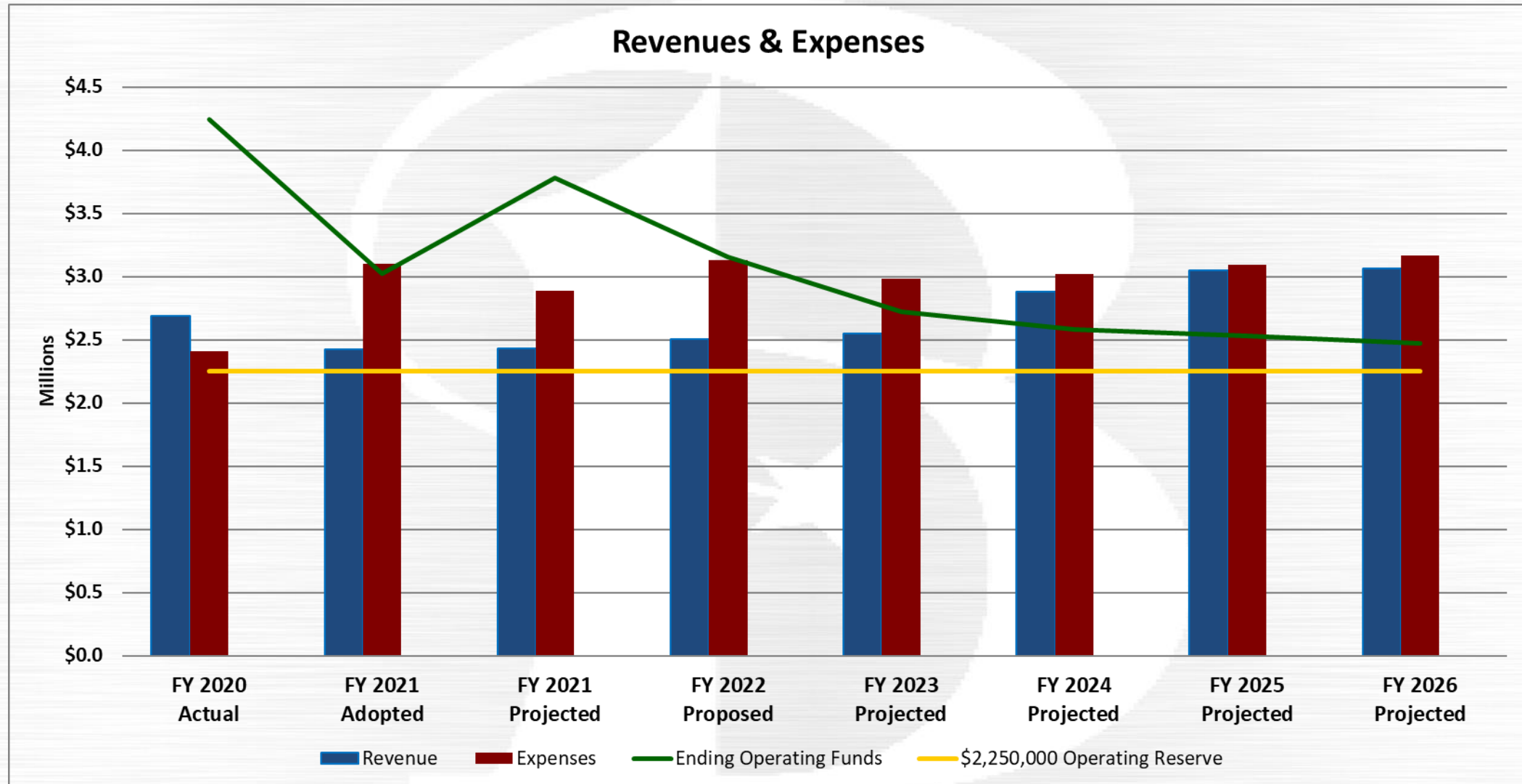
Self Insurance Fund

(in thousands of \$)

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Proposed	\$Chng/FY 21 Adopted	%Chng /FY 21
Premiums	\$ 2,618	\$ 2,354	\$ 2,354	\$ 2,383	\$ 2,454	\$ 100	4.2%
Other	67	71	71	47	50	(22)	-30.3%
Total Revenues	2,686	2,425	2,425	2,430	2,504	79	3.2%
Administrative	1,064	861	861	840	905	44	5.2%
Worker's Comp & Liability Claims	552	1,151	1,151	1,050	1,052	(99)	-8.6%
Judgement & Damage Claims	21	40	40	40	30	(10)	-25.0%
Liability Insurance	631	735	735	754	922	187	25.4%
Transfers and Allocated Costs	288	341	341	341	326	(15)	-4.4%
Transfer to Debt Service Fund	-	-	-	5	15	15	0.0%
Stop Loss Aggregate Refund	(186)	(60)	(60)	(149)	(120)	(60)	100.0%
Wellness	31	30	30	12	-	(30)	-100.0%
Capital - Vehicles	7	-	-	-	-	-	0.0%
Net Expenses	2,409	3,098	3,098	2,894	3,130	32	1.0%
Net Increase/(Decrease)	277	(673)	(673)	(464)	(627)		
Beginning Operating Funds	3,539	3,697	4,242	4,242	3,778		
Timing of Cash Flows	426	-	-	-	-		
Ending Operating Funds	\$ 4,242	\$ 3,025	\$ 3,569	\$ 3,778	\$ 3,152		
Reserve Requirement	\$ 2,500	\$ 2,500	\$ 2,250	\$ 2,250	\$ 2,250		

Self Insurance Fund

(in millions of \$)



A large, light-colored, stylized letter 'R' is centered in the background. Inside the vertical stem of the 'R', there is a white five-pointed star.

Preliminary FY 2022 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
- Midtown Park Operations Fund
- Phillips Event Center Fund
- The Queen & Palace Theaters Fund

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 FY21	\$ 5,303	\$ 489	\$ 4,890	\$ 10,682
Inflows (Projected)	20	336	3,874	4,229
Outflows (Other)	-	-	(8,764)	(8,764)
Transfers Out:				
T/F to Bryan Commerce & Dev	(3,500)	-	-	(3,500)
T/F to Debt Service	(575)	-	-	(575)
FY21 Ending Operating Funds	<u>\$ 1,248</u>	<u>\$ 825</u>	<u>\$ 0</u>	<u>\$ 2,073</u>
FY22 Projected Inflows	\$ 6	\$ 312	\$ 1,711	\$ 2,028
FY22 Projected Outflows (Other)	-	-	(917)	(917)
FY22 Unassigned Fund Balance	<u>\$ 1,254</u>	<u>\$ 1,137</u>	<u>\$ 793</u>	<u>\$ 3,184</u>

Hotel Tax Fund

(in thousands of \$)

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Proposed	\$Chng/FY 21 Adopted	%Chng /FY 21
Total Revenues	\$ 1,127	\$ 941	\$ 941	\$ 1,212	\$ 1,607	\$ 666	70.8%
Programs							
Outside Agency Programs							
Arts Council	180	112	112	112	112	-	0%
Chamber of Commerce	5	5	5	5	5	-	0%
Communication Expenses - City of Bryan	70	125	125	125	50	(75)	-60%
Destination Bryan	-	-	-	947	1,240	1,240	0%
Destination Marketing	51	1,033	1,033	-	-	(1,033)	-100%
Downtown Bryan Association (DBA)	324	-	-	-	-	-	0%
Experience BCS	493	-	-	-	-	-	0%
Historical Restoration	-	50	50	-	50	-	0%
Parks and Recreation - City of Bryan	76	89	89	63	90	0	0%
The Stella - Economic Dev. Agreement	157	100	100	86	100	-	0%
Veterans Memorial	25	25	25	25	25	-	0%
Total Outside Agency Programs	1,381	1,539	1,539	1,362	1,671	133	8.6%
Events							
Unspecified Events	107	50	50	50	65	15	30.0%
Texas Reds	8	-	-	-	-	-	0.0%
Total Events	116	50	50	50	65	15	30.0%
Total Expenditures	1,496	1,589	1,589	1,412	1,736	148	38.6%
Net Increase/Decrease	(369)	(648)	(648)	(200)	(129)		
Beginning Fund Balance	2,616	2,083	2,218	2,218	2,018		
Timing of Cash Flows	(29)	-	-	-	-		
Ending Operating Funds	\$ 2,218	\$ 1,435	\$ 1,570	\$ 2,018	\$ 1,889		

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 2022

(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	\$ 2,395	\$ 421	\$ 248	\$ 120	\$ 290
Brazos County	1,311	-	-	83	195
Interest Income	15	2	3	3	1
Reimbursement Resolution	-	-	92	-	-
Total Revenues	3,721	423	343	206	486
Expenditures					
Transfers Out (Reimb. Other Financing Sources)	2,800	-	-	-	190
Transfer to Debt Service Fund	718	137	283	116	289
Transfers Out - Other Funds	-	155	-	-	-
Other	25	-	-	90	-
Total Expenditures	3,543	292	283	206	479
Net Increase/(Decrease)	179	132	60	1	7
Beginning Fund Balance	1,937	46	504	71	66
Ending Fund Balance	\$ 2,116	\$ 177	\$ 564	\$ 70	\$ 73
Fund Balance Reserve Requirement: (\$50,000 fund balance)	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50

Additional Special Revenue Funds Summary – FY 2022

(in thousands of \$)

	Phillips Event Center	Midtown Park Operations	The Queen & Palace Theaters Fund
<u>Revenues</u>			
Operating Revenue	\$ 750	\$ 2,362	\$ 616
Miscellaneous Revenue	-	250	-
Interest	-	15	-
Transfers from General Fund	3,000	1,000	400
Total Revenues	3,750	3,627	1,016
<u>Expenditures</u>			
Salaries and Benefits	-	29	-
Contract Labor	884	912	99
Supplies	612	-	194
Annual Capital	1,619	40	50
Management Fees	380	1,836	300
Other	230	1,850	254
Total Expenditures	3,724	4,667	897
Net Increase/(Decrease)	26	(1,040)	119
Beginning Fund Balance	155	2,136	5
Ending Fund Balance	\$ 181	\$ 1,096	\$ 124



Preliminary FY 2022 Budgets
Airport

Airport Fund Summary

(in thousands of \$)

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Amended	FY 2021 Projected	FY 2022 Proposed	\$Chng/FY 21 Adopted	%Chng /FY 21
Revenues							
Operating Revenues							
Rent	\$ 231	\$ 231	\$ 231	\$ 230	\$ 227	\$ (4)	-1.9%
Fuel Revenue	287	309	309	330	312	3	1.1%
<i>Total Operating Revenues</i>	<u>518</u>	<u>539</u>	<u>539</u>	<u>560</u>	<u>539</u>	<u>(1)</u>	<u>-0.2%</u>
Non-Operating Revenues							
Grants and Reimbursements	-	50	50	10	50	-	0.0%
Interest Income	1	1	1	1	1	(1)	-46.2%
Misc. Revenues	2	1	1	3	2	1	50.0%
Transfers In*	190	235	235	271	443	208	88.5%
<i>Total Non-Operating Revenues</i>	<u>192</u>	<u>287</u>	<u>287</u>	<u>284</u>	<u>495</u>	<u>208</u>	<u>72.3%</u>
Total Revenues	<u>710</u>	<u>827</u>	<u>827</u>	<u>844</u>	<u>1,034</u>	<u>207</u>	<u>25.0%</u>
Expenditures							
Operating Expenses							
Salaries and Benefits	224	196	196	187	210	14	7.2%
Supplies	(4)	12	12	12	12	-	0.0%
Fuel for resale	184	229	229	204	230	1	0.4%
Maintenance	15	12	12	15	18	6	52.9%
Other Services and Charges	65	37	37	55	44	7	19.6%
<i>Total Operating Expenses</i>	<u>484</u>	<u>486</u>	<u>486</u>	<u>474</u>	<u>514</u>	<u>29</u>	<u>5.9%</u>
Non-Operating Expenses							
Debt Service	82	81	81	83	85	4	4.9%
Annual Capital	13	103	103	200	303	199	192.8%
Administrative Reimbursement	125	113	113	113	125	13	11.2%
<i>Total Non-Operating Expenses</i>	<u>219</u>	<u>297</u>	<u>297</u>	<u>395</u>	<u>513</u>	<u>216</u>	<u>72.7%</u>
Total Expenditures	<u>704</u>	<u>783</u>	<u>783</u>	<u>869</u>	<u>1,027</u>	<u>244</u>	<u>31.2%</u>
Net Increase /(Decrease)	6	44	44	(25)	7		
Beginning Operating Funds	125	64	103	103	78		
Timing of Cash Flows	(29)						
Ending Operating Funds	<u>\$ 103</u>	<u>\$ 108</u>	<u>\$ 147</u>	<u>\$ 78</u>	<u>\$ 85</u>		
Reserve Requirement :							
(Sixty days operating expenses)	\$ 80	\$ 80	\$ 80	\$ 78	\$ 85		

Operating Funds = Unrestricted Cash

*Transfers in for FY 2022 are driven by the capital match program 90/10 with TxDot.

Airport Trend Analysis

(in thousands of \$)

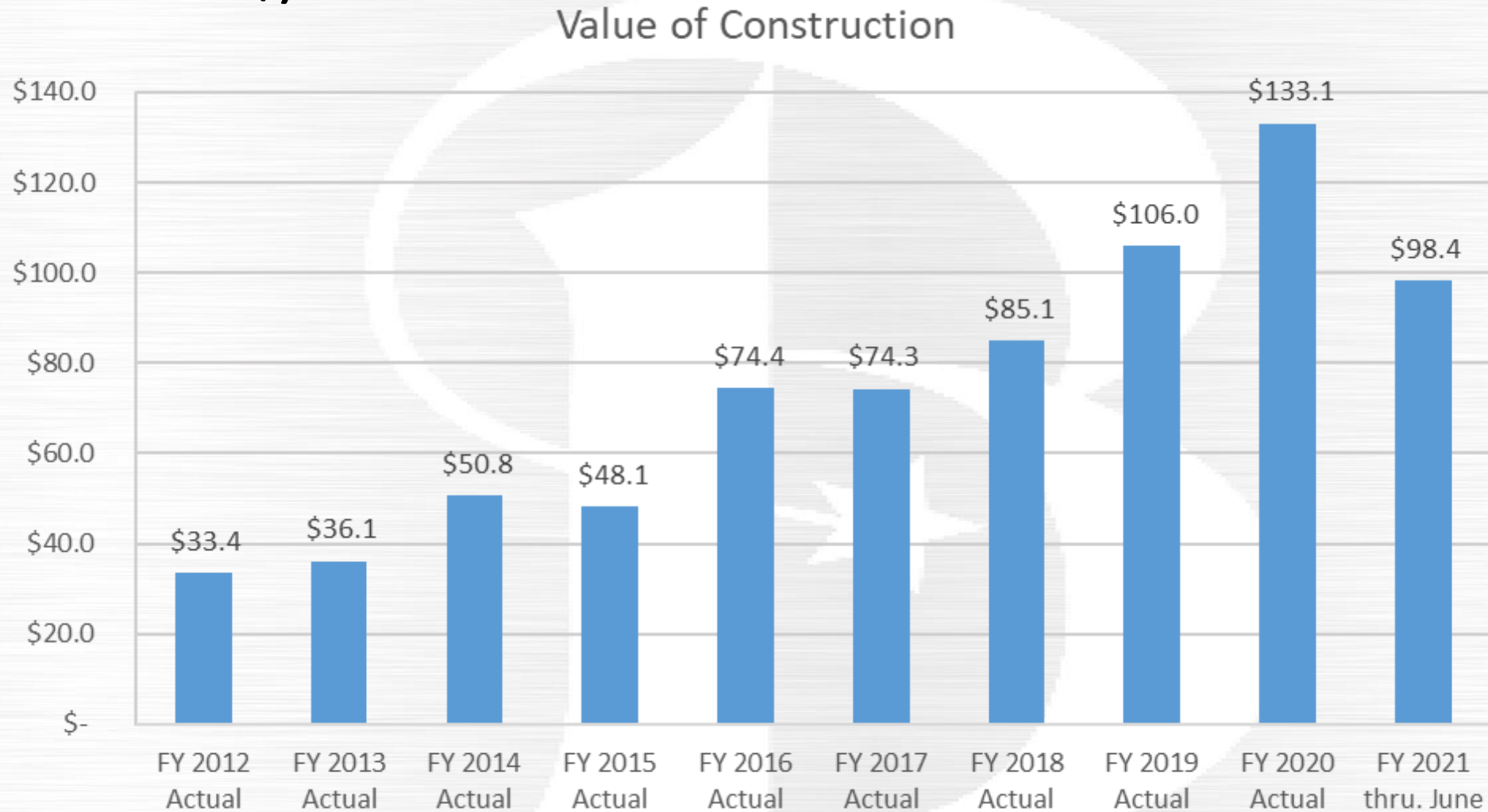
	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Net Operating Gain (Loss)	\$ (23)	\$ (99)	\$ (104)	\$ (110)	\$ (115)	\$ (121)
Annual Debt Expense	(83)	(85)	(84)	(82)	(85)	(81)
Annual Capital Spending	(200)	(303)	(300)	(100)	(350)	(100)
Grants and Reimbursements	10	50	50	50	50	50
Subtotal	(295)	(436)	(438)	(242)	(500)	(252)
General Fund Transfers In	271	443	440	245	503	255
Subtotal	(25)	7	3	3	3	3
Timing of Cash Flows						
Ending Operating Funds	\$ 78	\$ 85	\$ 87	\$ 90	\$ 92	\$ 95
Value of CIP Projects Funded	\$ 220	\$ 2,125	\$ 300	\$ 100	\$ 2,600	\$ 100

A large, stylized graphic consisting of the letters 'R' and 'B' in white. The 'R' is on the left and the 'B' is on the right. A white five-pointed star is positioned on the right side of the 'B'. The background is a light gray gradient with a dark blue horizontal bar at the top.

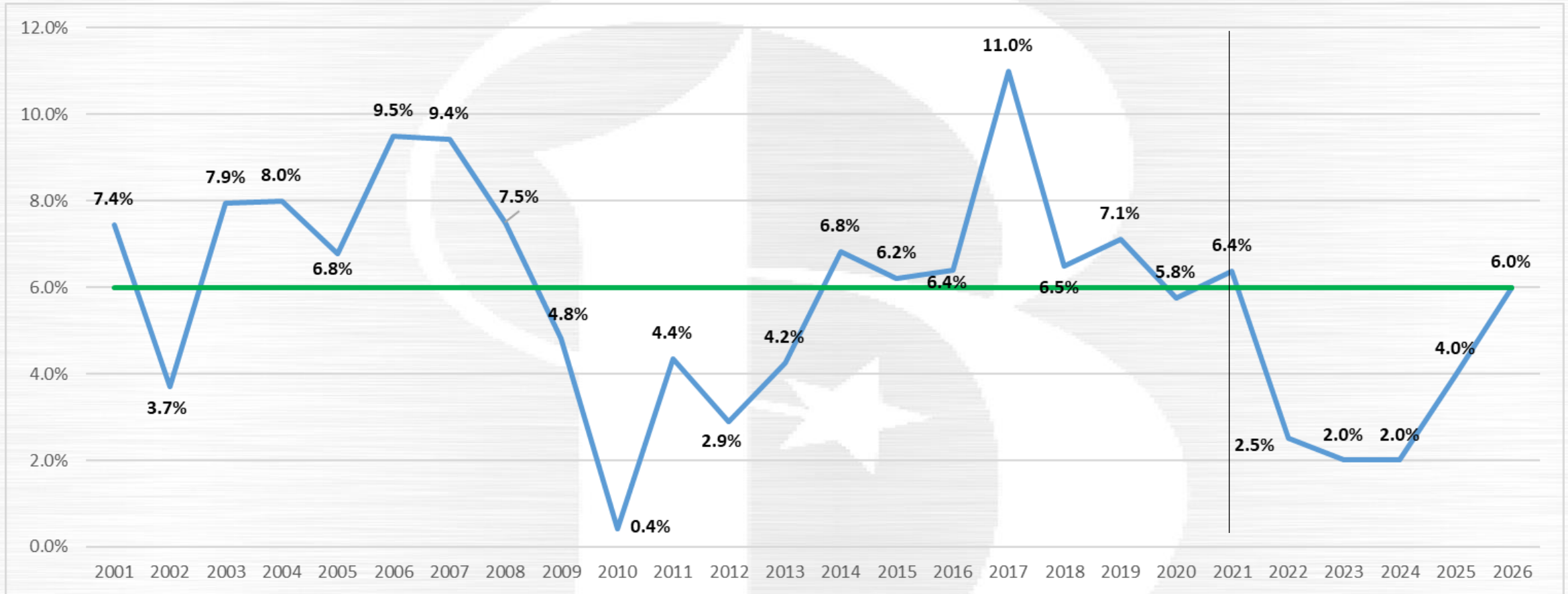
Long Term Forecast

New Residential Single Family Building Permits

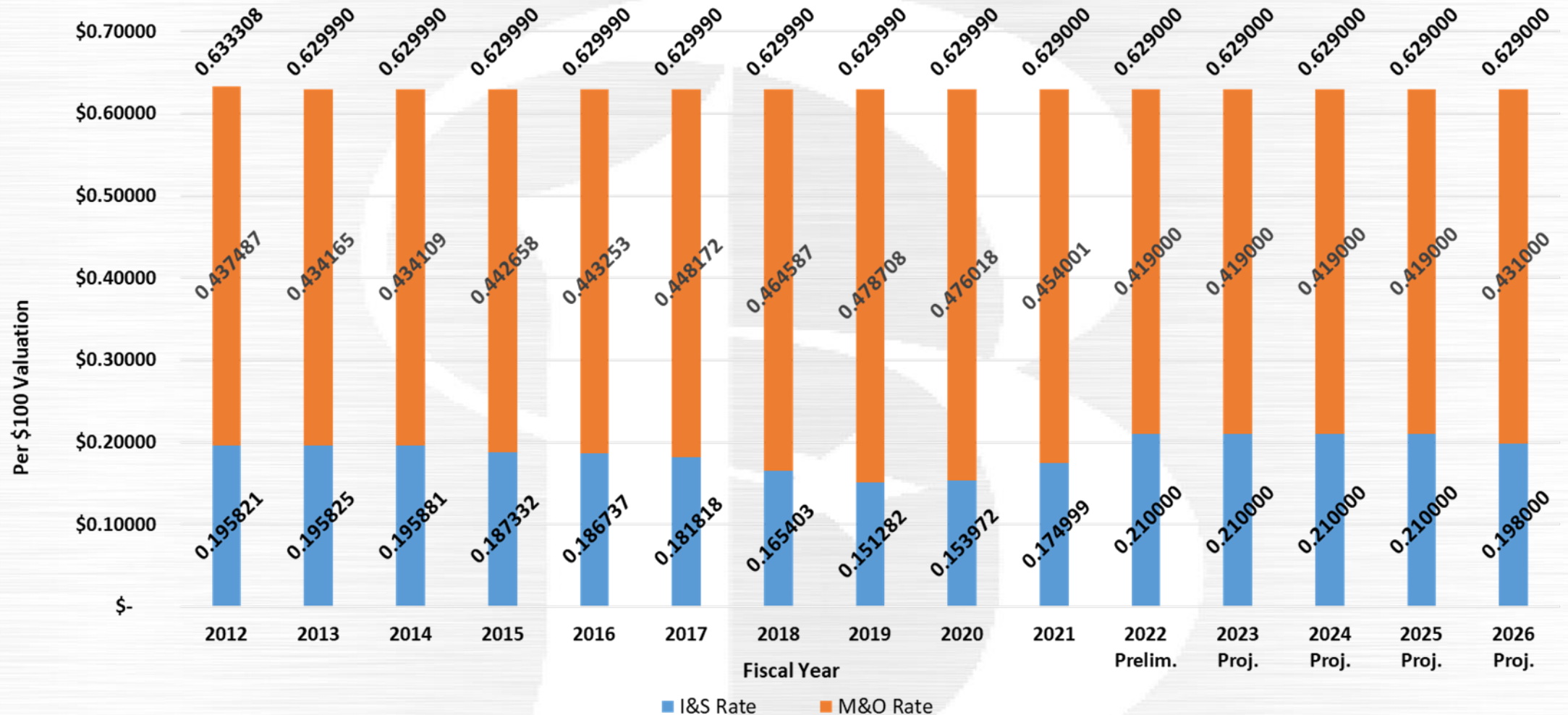
(in millions of \$)




Annual % Change in Net Taxable Values



Historical and Forecasted Tax Rates

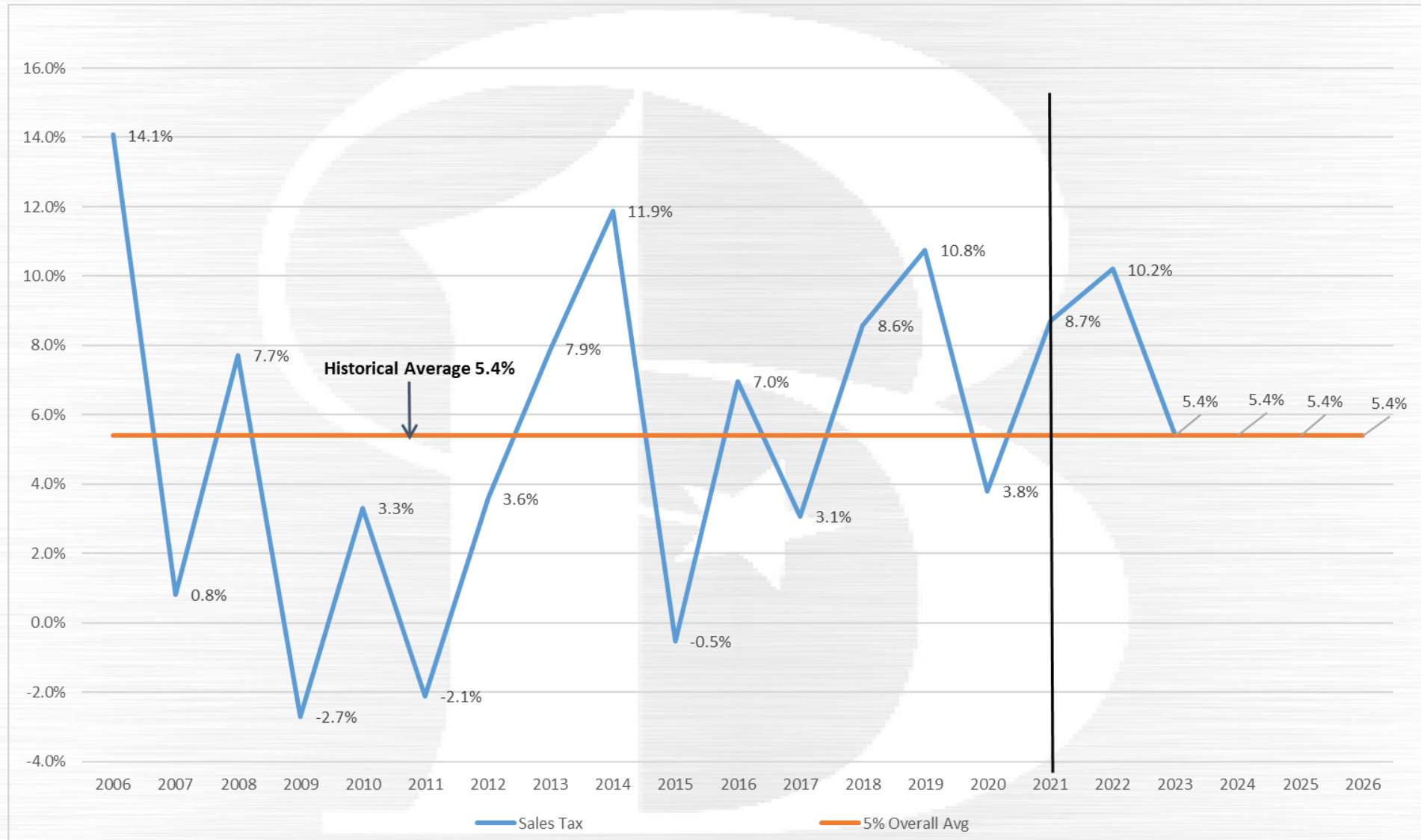


Future CIP Bond Funding



FY 2022	\$16.6MM, plus \$1MM year debt
FY 2024	\$40.4MM, plus \$1MM 10 year debt <ul style="list-style-type: none">• \$20MM Midtown Park• \$21.4MM Streets & Drainage
FY2026	\$25.1MM, plus \$1MM 10 year debt

General Fund Sales Tax Growth Projection

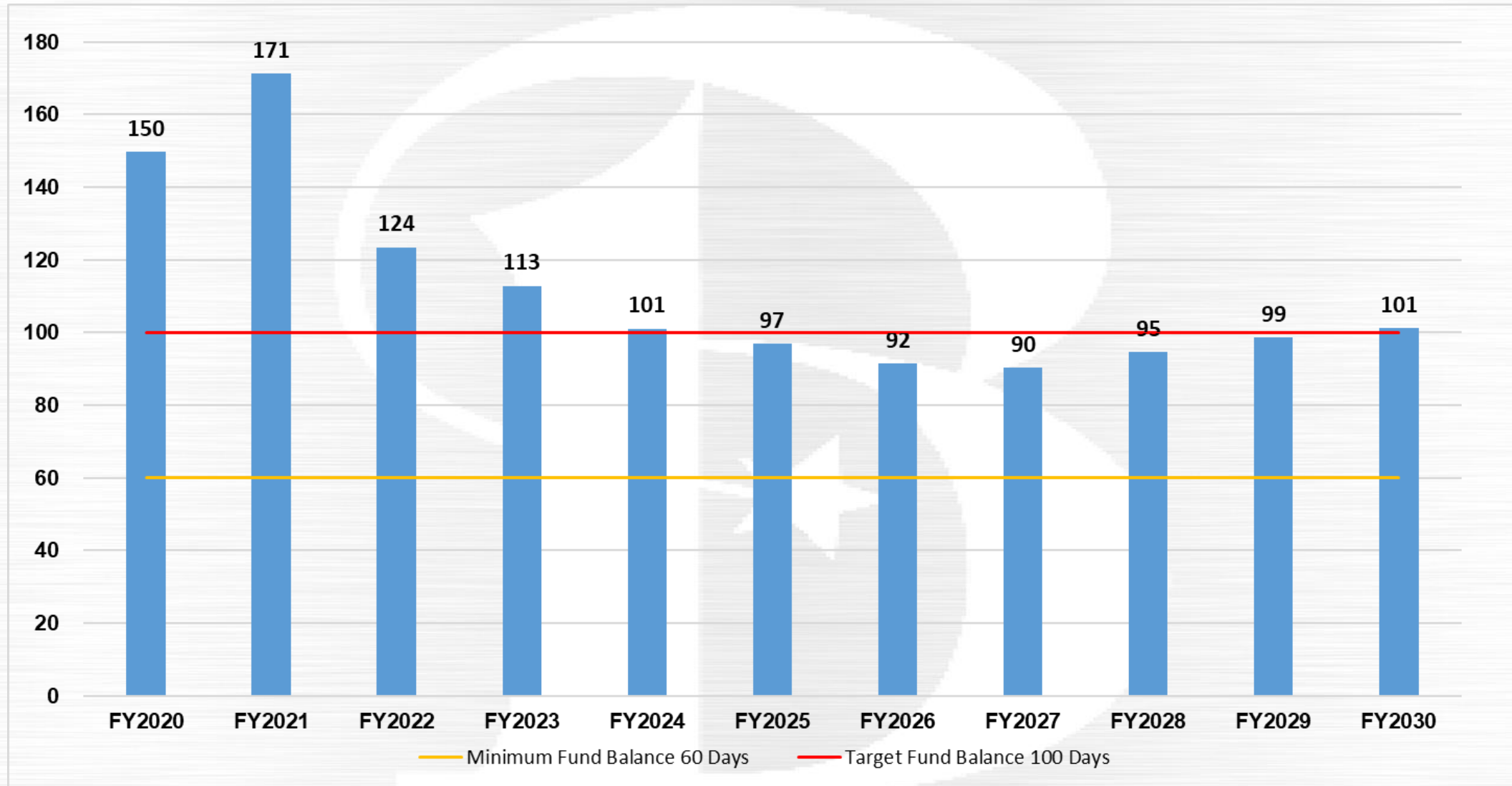


TIRZ Transfers to General Fund

(in thousands of \$)

	FY21	FY22	FY23	FY24	FY25	FY26
TIRZ 10 Traditions	\$ 2,550	\$ 2,800	\$ 2,900	\$ 1,442	\$ 6,000	\$ -
TIRZ 19 Nash Street	-	-	454	-	-	-
TIRZ 21 Downtown	-	-	-	-	-	-
TIRZ 22 Target/North	160	190	180	-	5	25
	\$ 2,710	\$ 2,990	\$ 3,534	\$ 1,442	\$ 6,005	\$ 25

General Fund – Days of Cash Forecast



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.

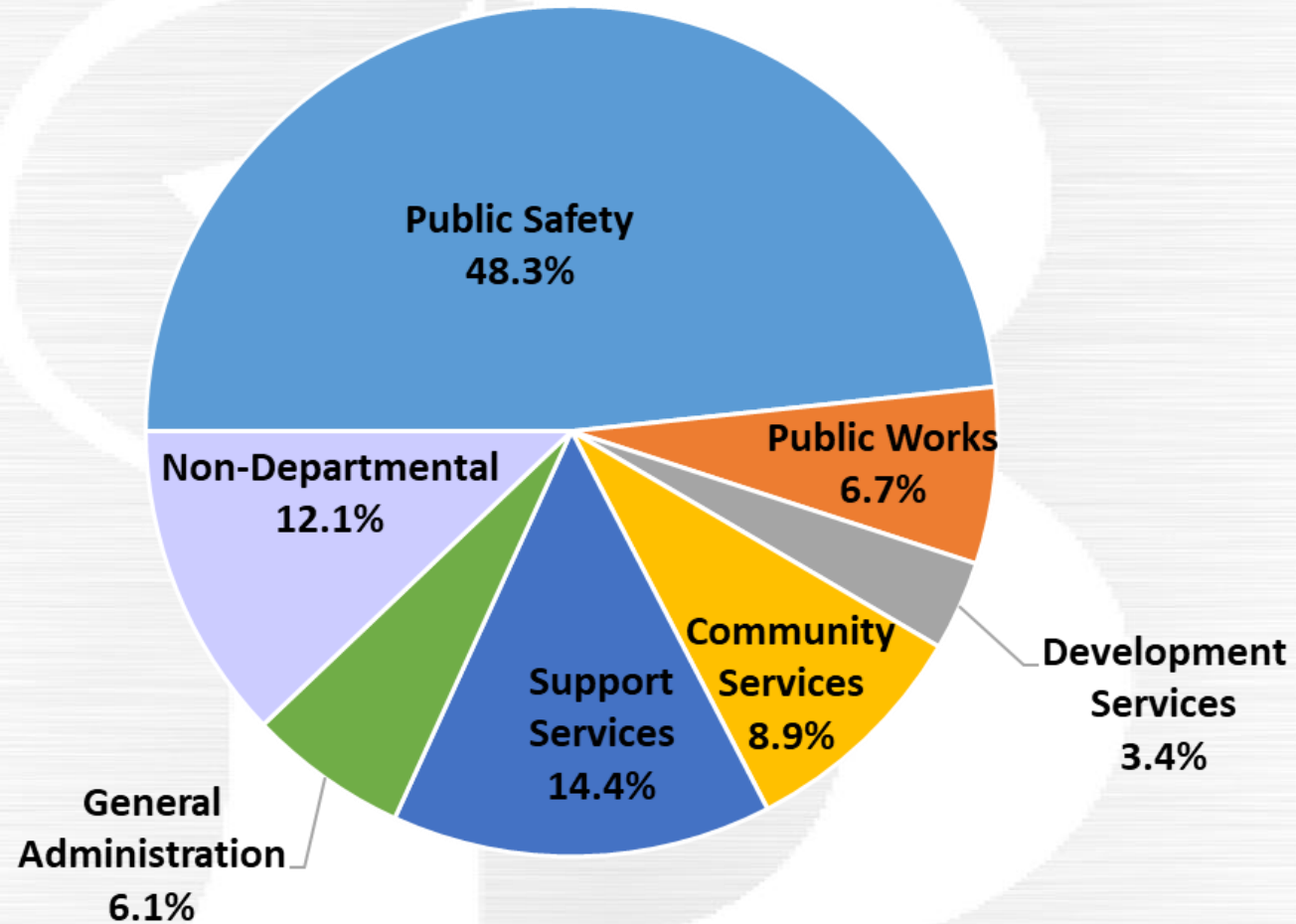
	S&P	Moody's	Meaning
	AAA	Aaa	Prime
	AA+	Aa1	High Grade
	AA	Aa2	
	AA-	Aa3	
Investment Grade	A+	A1	Upper Medium Grade
	A	A2	
	A-	A3	
	BBB+	Baa1	Lower Medium Grade
	BBB	Baa2	
	BBB-	Baa3	

Next Budget Steps

- Tax Rolls Certified: July 26, 2021
- Proposed Budget: July 30, 2021
- Updated Budget Presentation: August 10, 2021
- Public Hearing for Budget: August 24, 2021
- Public Hearing on Property Tax Rate: September 7, 2021

Proposed General Fund Expenditures

Allocation of General Fund Proposed Expenditures



FY22 General Fund Spending

(in millions of \$)

