

FY 2023

Proposed Budget

August 23, 2022



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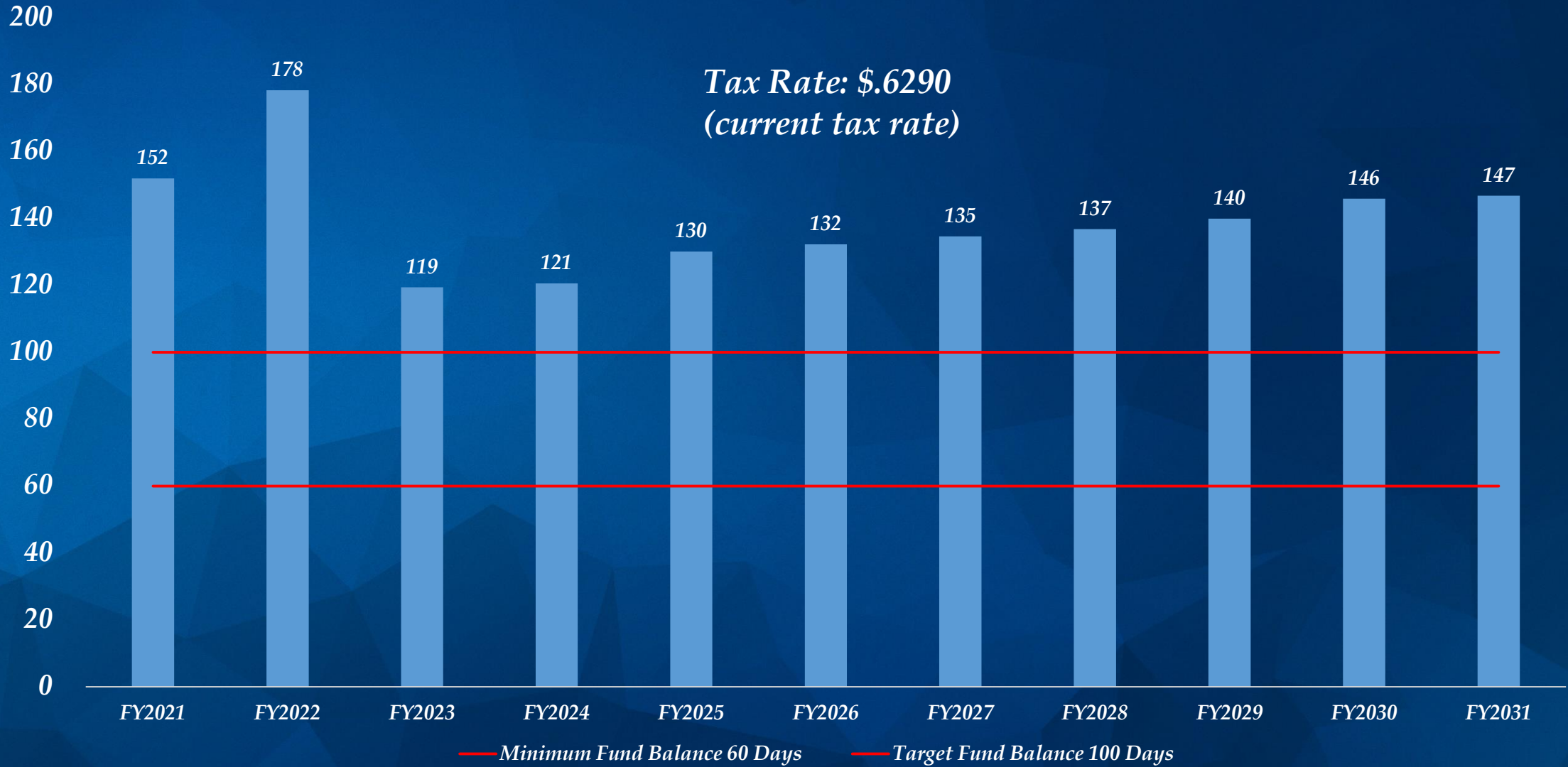


Certified Values vs. Estimates

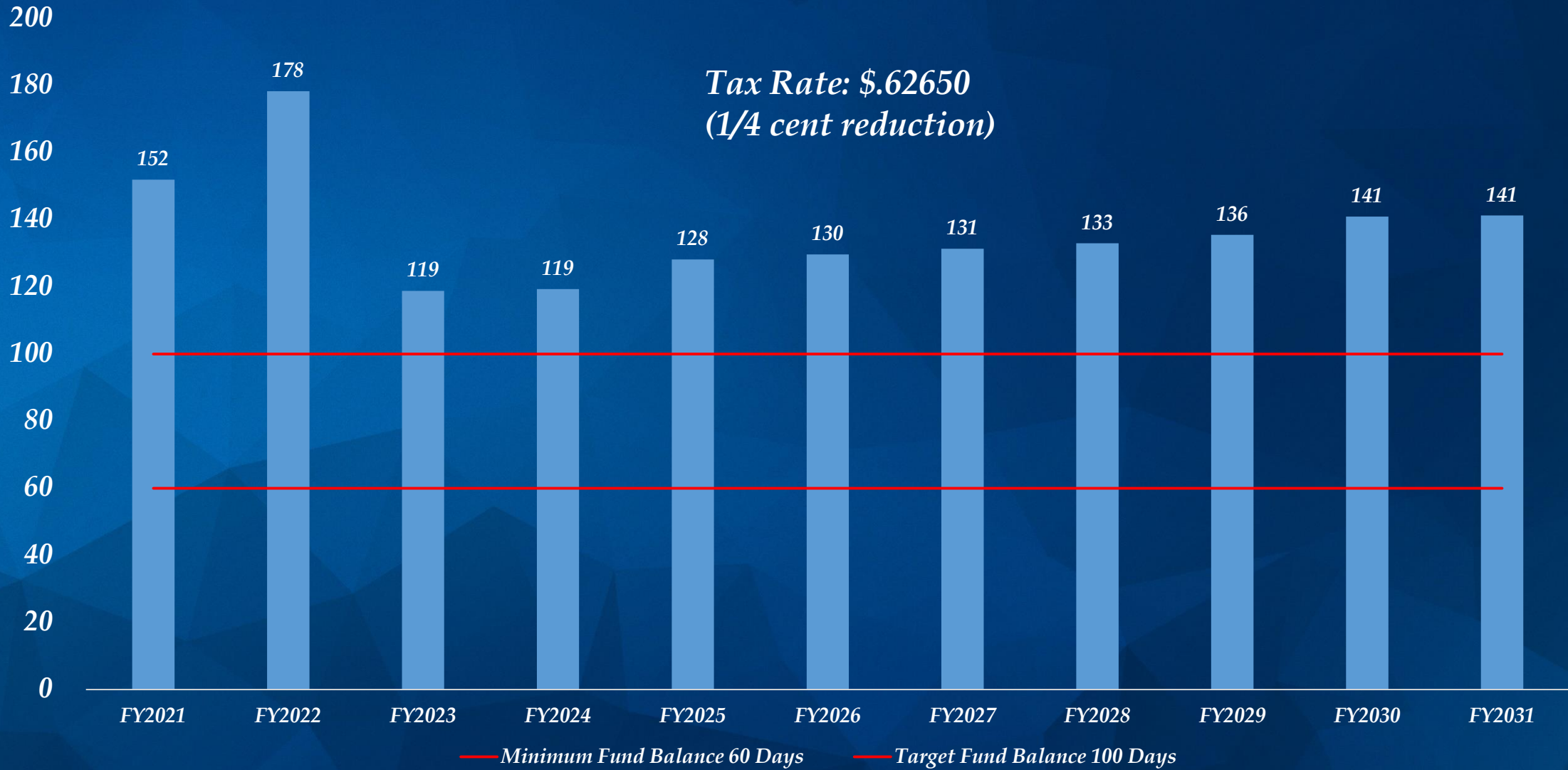
	Certified Values 8/23/2022	Certified Estimates 7/25/2022
	FY 2023 <hr/> TY 2022	FY 2023 <hr/> TY 2022
Total Estimated Tax Levy	\$ <u>47,537,331</u>	\$ <u>47,715,715</u>
Total Change to Revenues	\$ (178,384)	
General Fund	\$ (111,514)	
Debt Service Fund	\$ (56,292)	
TIRZs	\$ (10,578)	



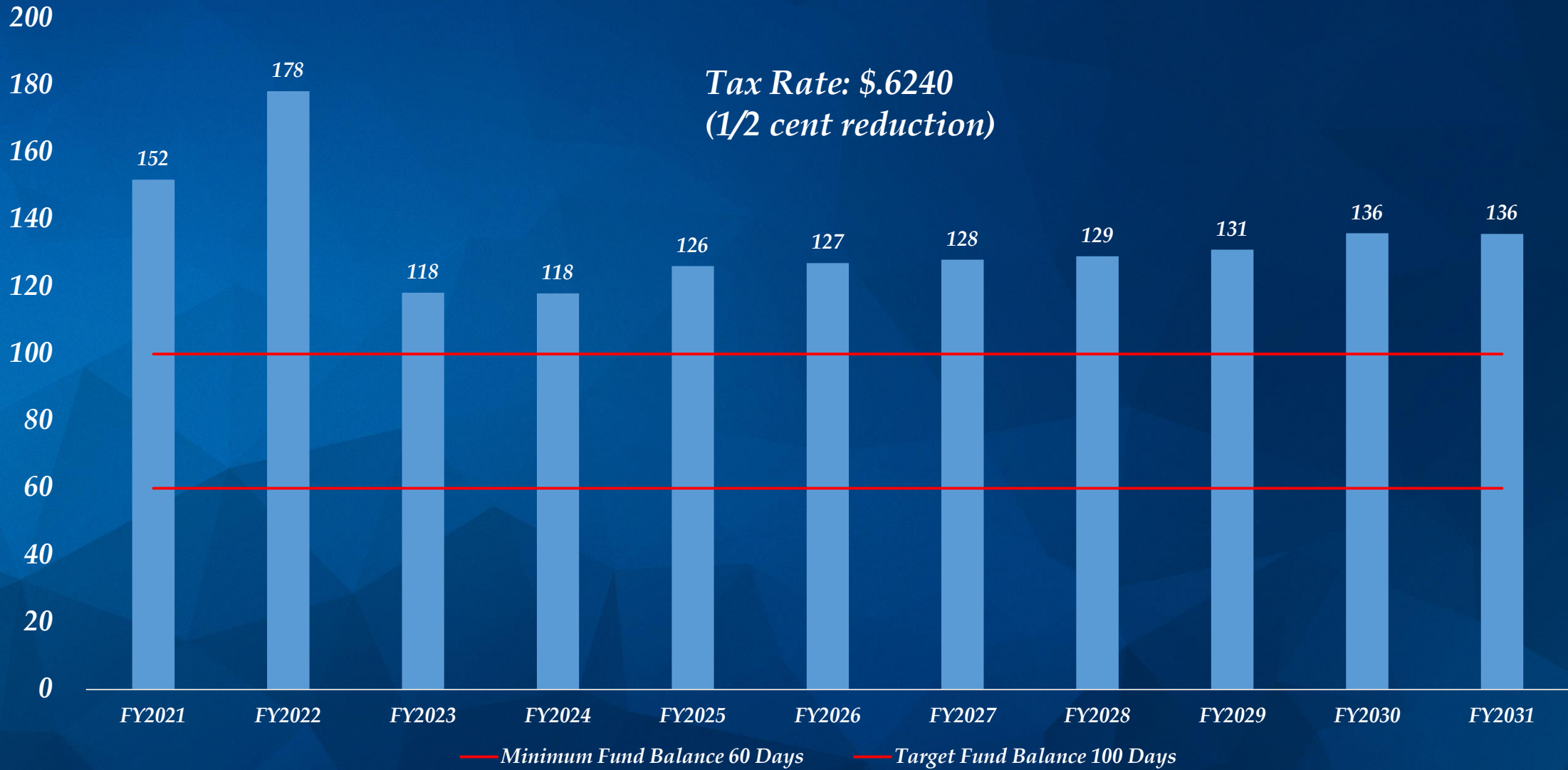
Days of Cash – Ten Year Outlook



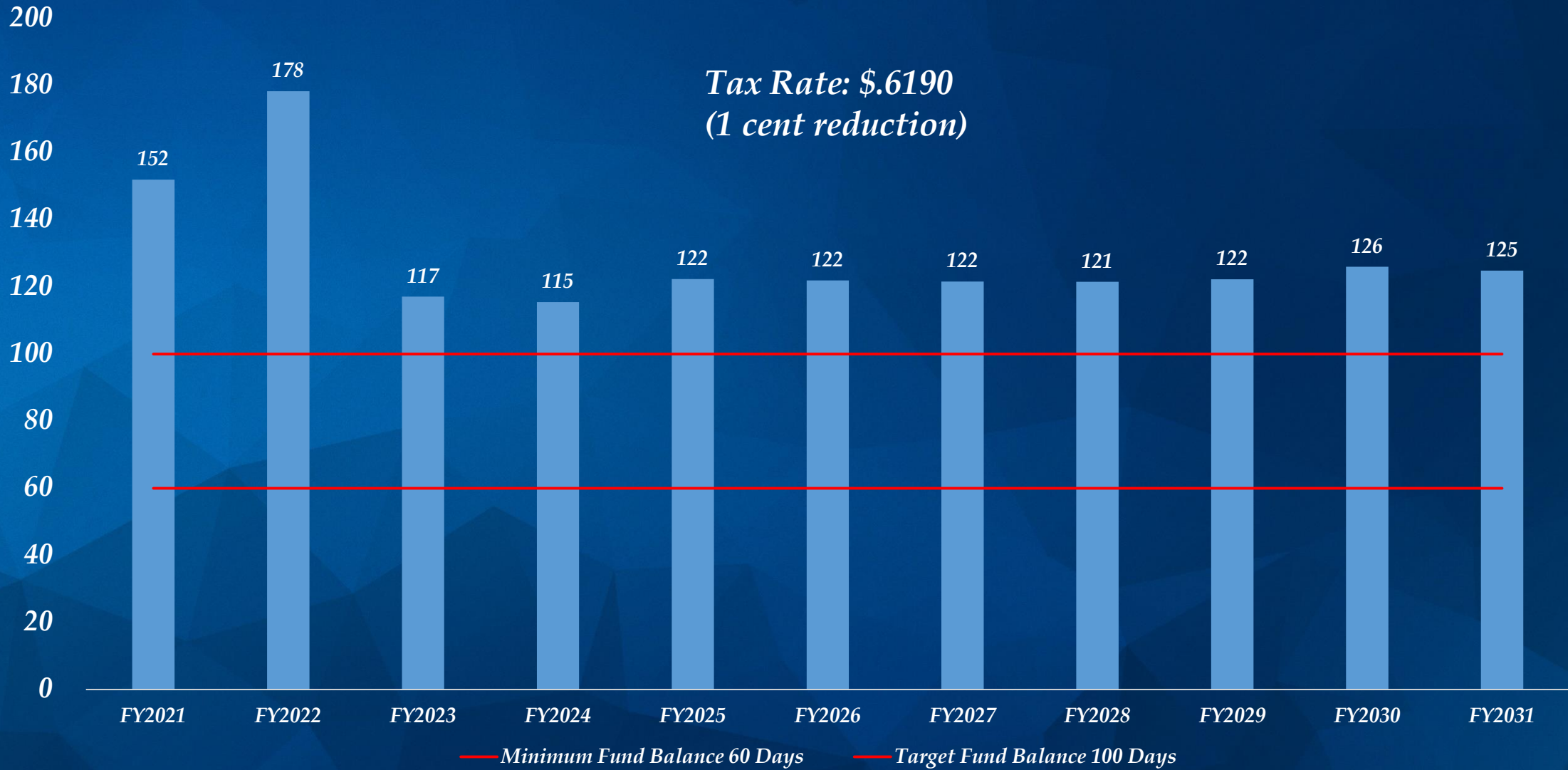
Days of Cash – Ten Year Outlook



Days of Cash – Ten Year Outlook



Days of Cash – Ten Year Outlook





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- Long-term Outlook – Economic Conditions
- General Fund – FY 2023 Proposed Budget
- Debt Service Fund
- Special Revenue Funds
- Internal Service Funds
- Coulter Airfield





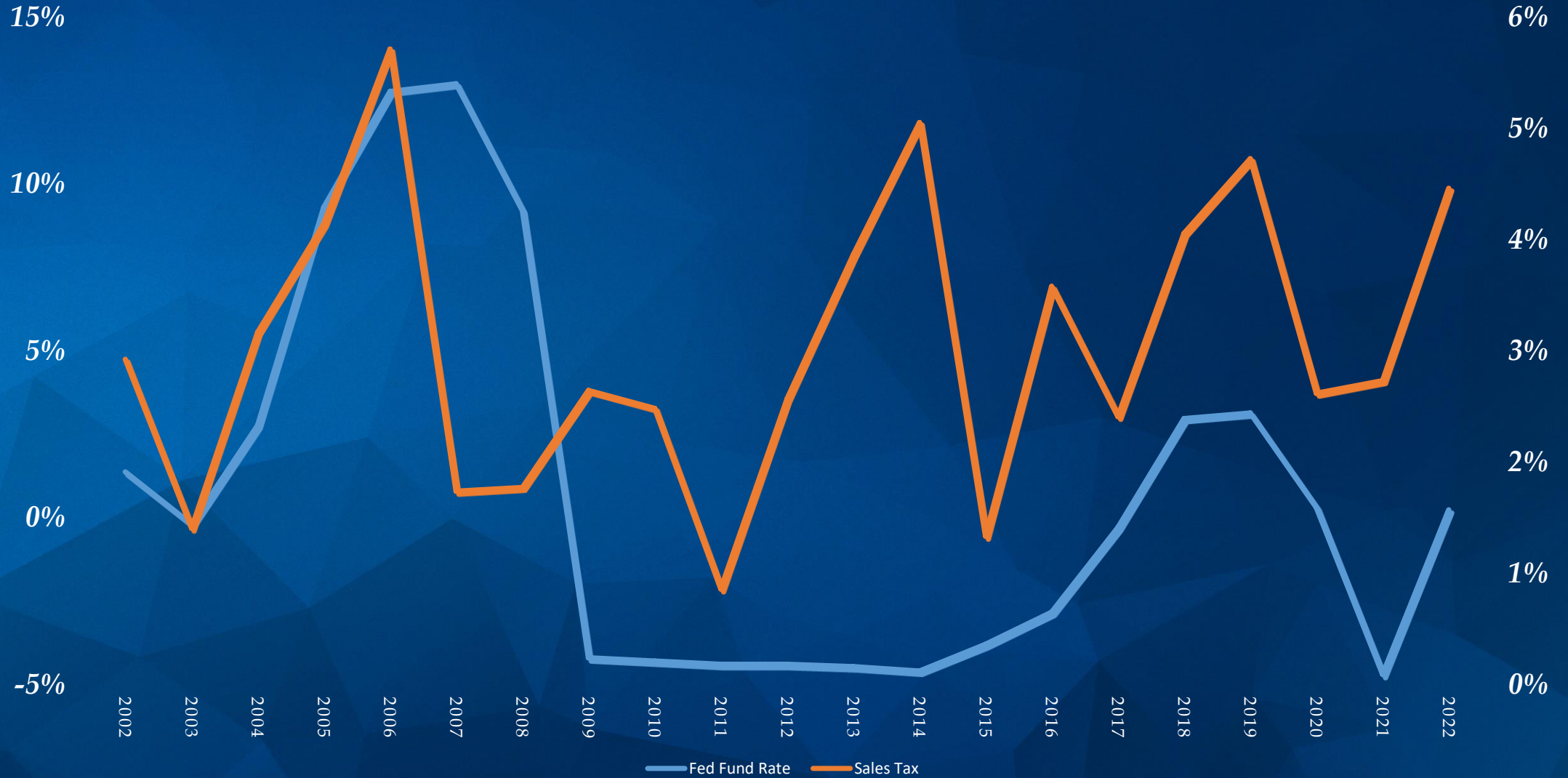
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Long-term Outlook – Economic Conditions



Sales Tax Growth and the Economy



General Fund Sales Tax Revenue since 2002

(in millions)

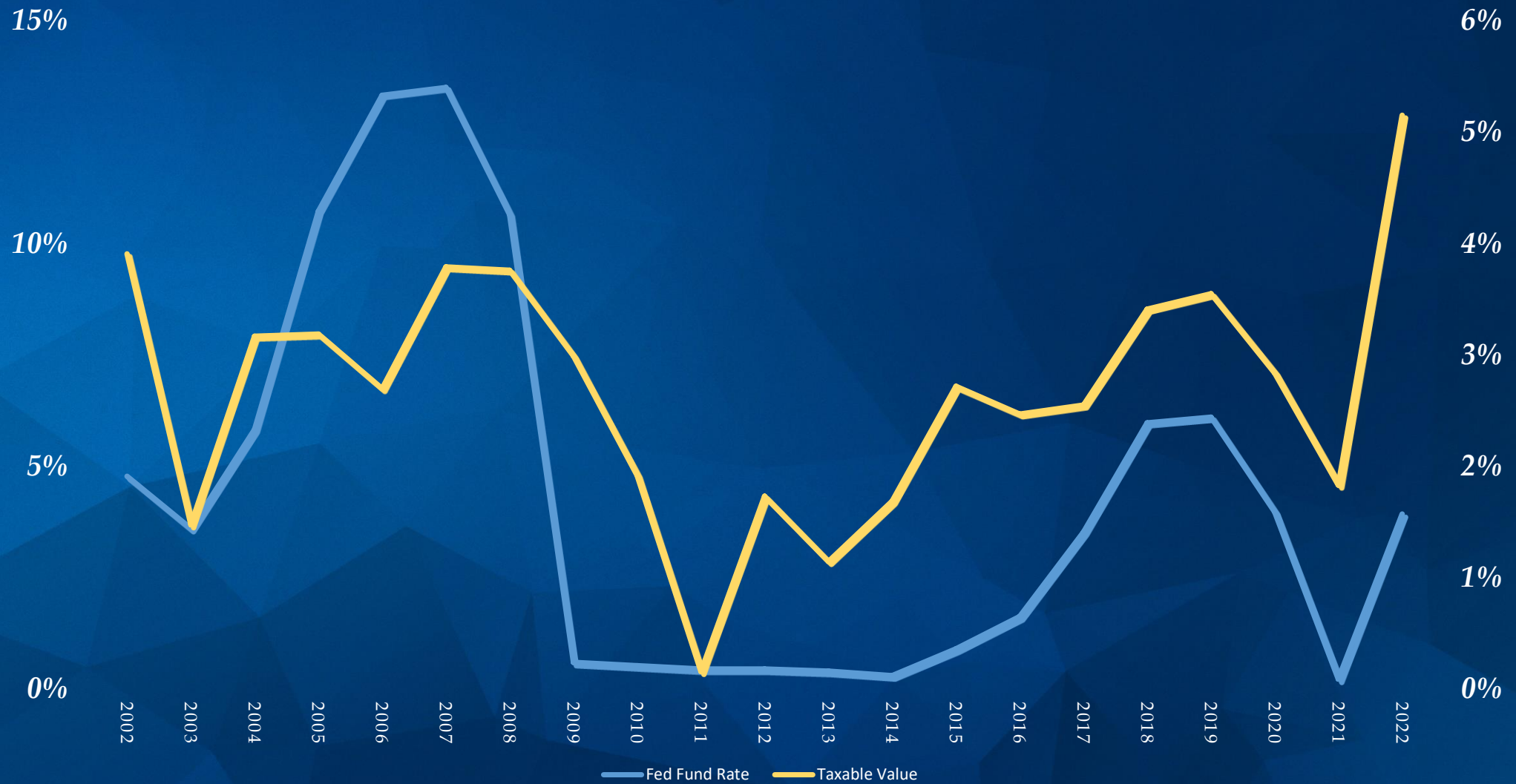


Forecast Scenarios – Sales Tax Growth

(Fiscal Year)

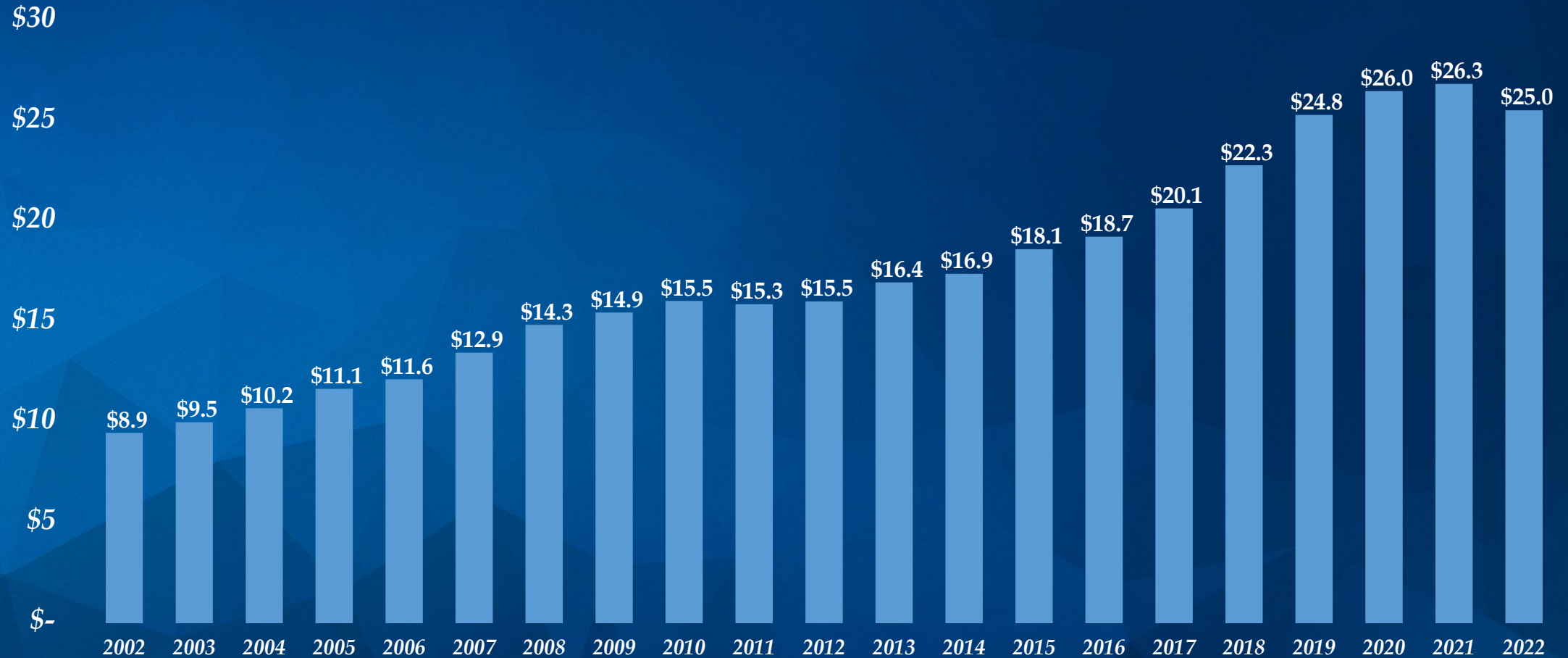


Taxable Value Growth and the Economy



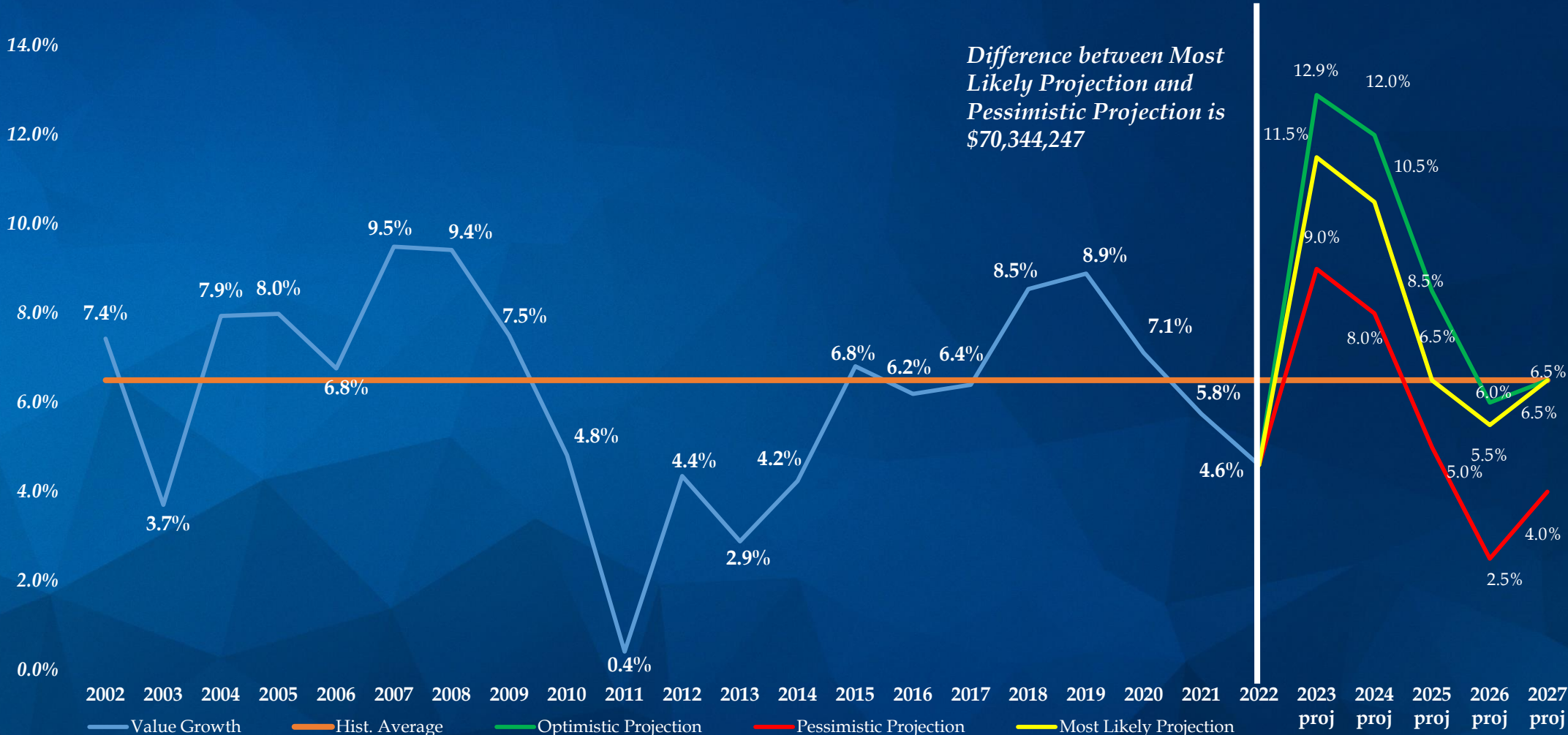
General Fund Property Tax Revenue since 2002

(in millions)



Forecast Scenarios – Property Value Growth

(Fiscal Year)





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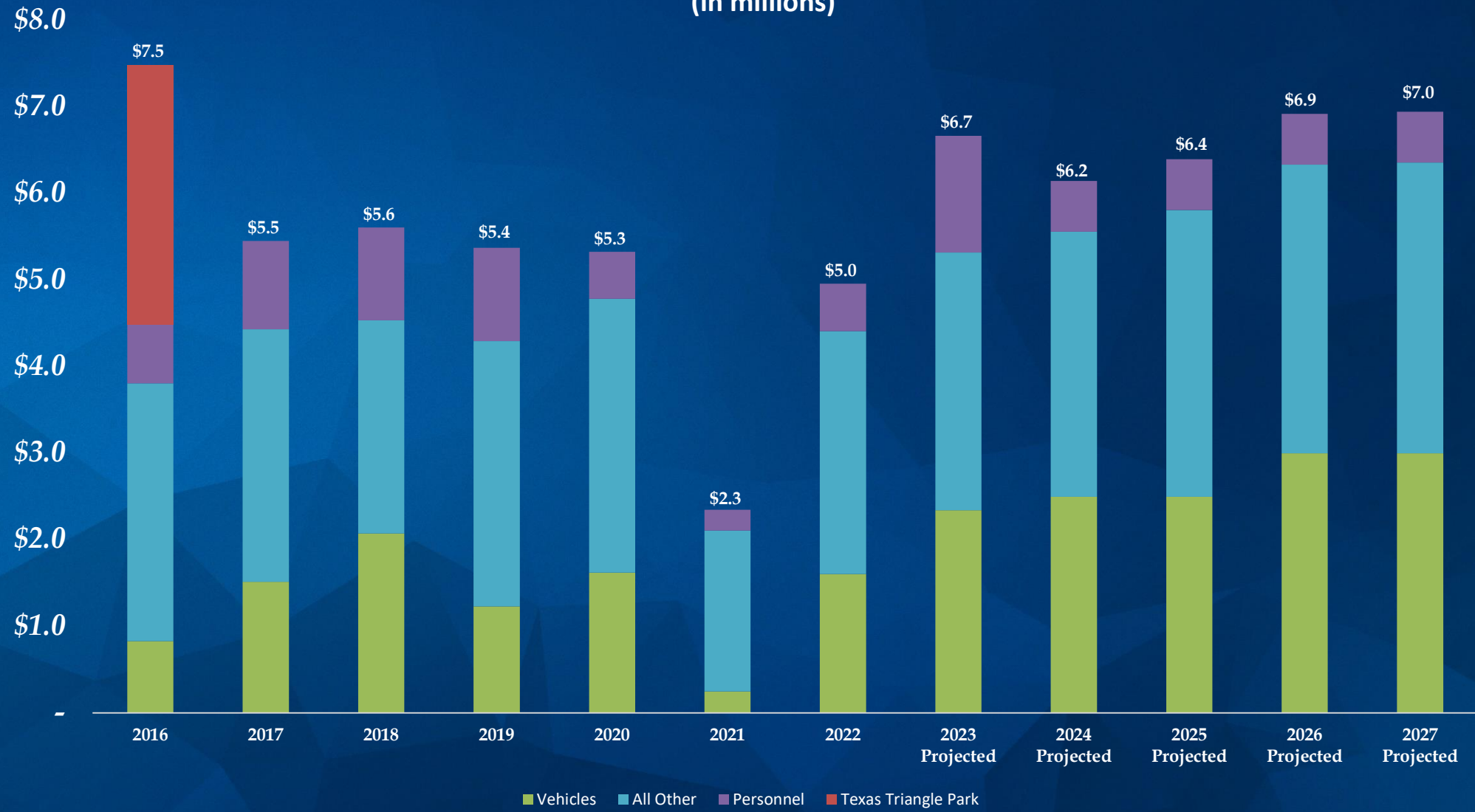
General Fund – FY 2023

Proposed Budget



New Spending by Category

(in millions)



New FY 2023 General Fund Spending by Category

(in thousands)

Type	Amount
Personnel	\$ 1,108
Supplies	618
Maintenance & Services	482
Miscellaneous	1,016
Capital Outlay	3,430
Transfers	-
Total	\$ 6,653



New FY 2023 General Fund Spending by Function

(in thousands)

<u>Function</u>	<u>Amount</u>
Public Safety	\$ 2,640
Public Works	929
Development Services	259
Community Services	1,255
Support Services	1,154
General Administration	417
Non-Departmental	-
Total	\$ 6,653



FY 2023 Proposed General Fund Budget by Type

(in thousands)

	2019	2020	2021	2022	2023 Proposed	\$ chg	% chg
Personnel	\$58,983	\$61,148	\$62,437	\$64,961	\$ 68,028	\$ 3,066	4.7%
Supplies	2,458	3,345	3,158	2,562	3,380	818	31.9%
Maintenance & Services	6,662	7,506	6,886	7,567	7,687	120	1.6%
Miscellaneous	9,910	10,309	10,604	11,898	11,565	(333)	-2.8%
Capital Outlay	3,327	2,673	1,128	3,382	5,327	1,945	57.5%
Transfers	886	739	769	5,407	12,871	7,464	138.0%
	<u>\$82,225</u>	<u>\$85,720</u>	<u>\$84,984</u>	<u>\$95,777</u>	<u>\$108,858</u>	<u>\$13,081</u>	<u>13.7%</u>



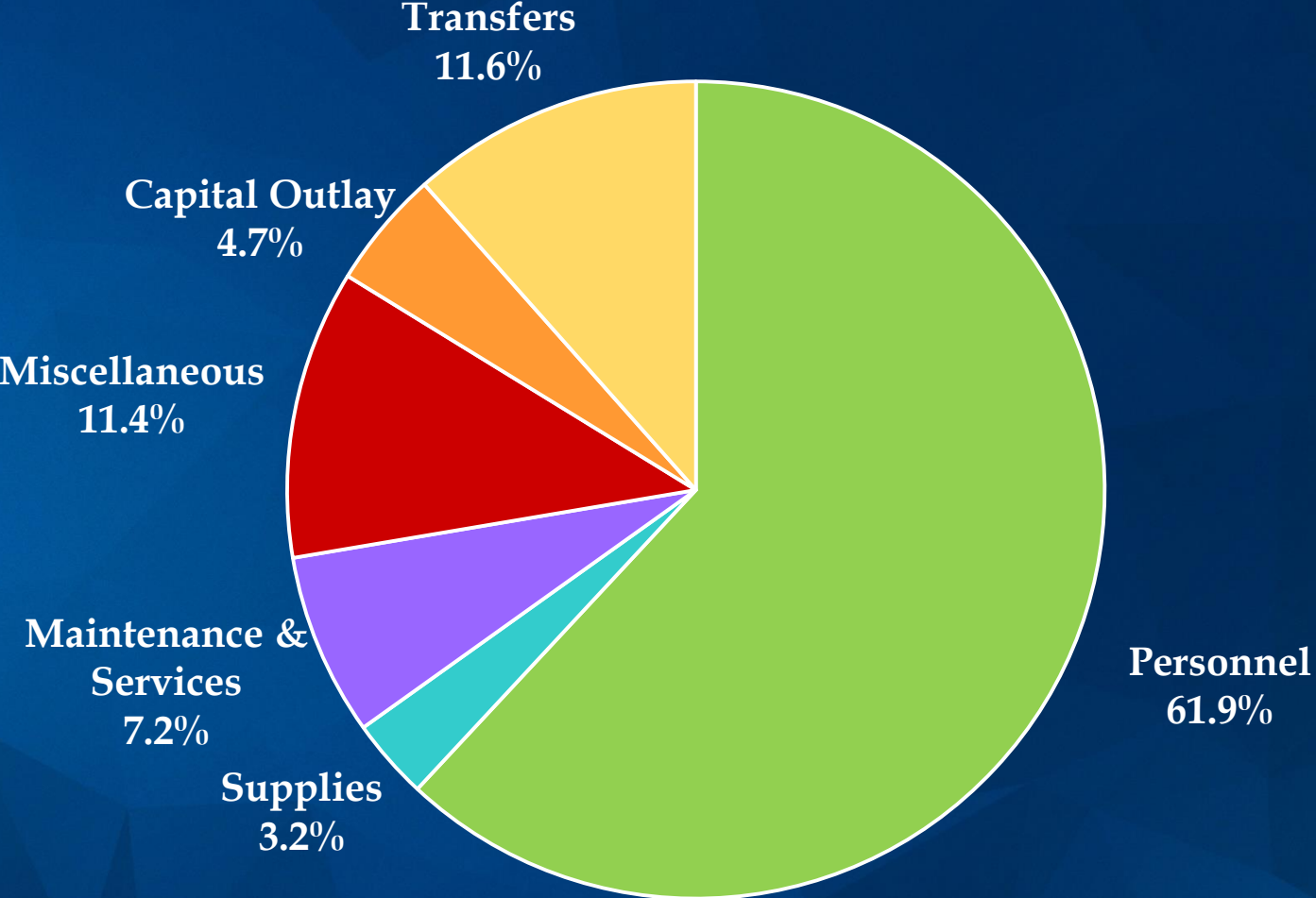
FY 2023 Proposed General Fund Budget by Function

(in thousands)

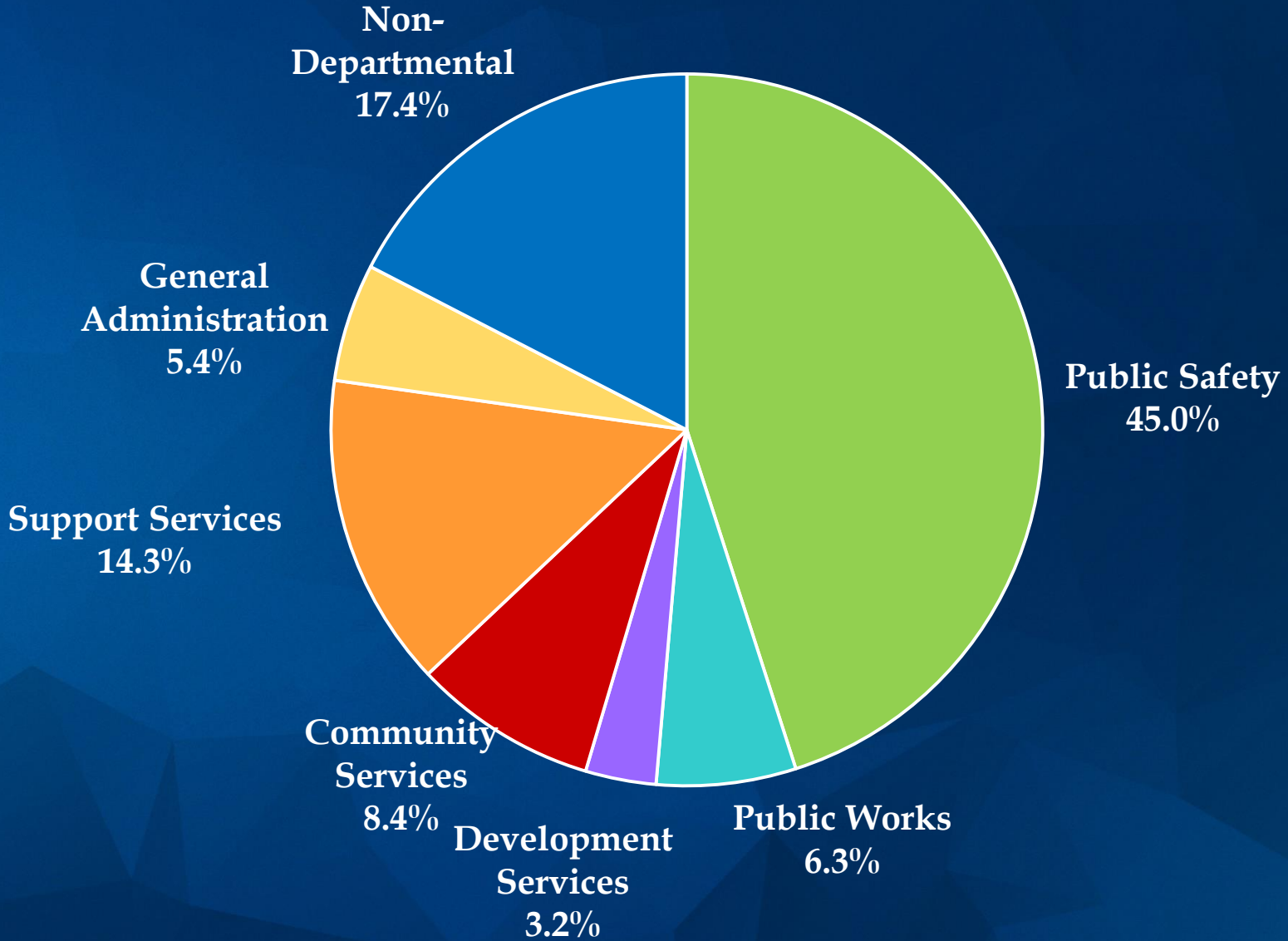
	2019	2020	2021	2022	2023 Proposed	\$ chg	% chg
Public Safety	\$41,386	\$43,921	\$44,377	\$46,263	\$ 49,609	\$ 3,346	7.2%
Public Works	5,992	5,913	5,447	6,426	6,931	505	7.9%
Development Services	2,928	3,009	2,783	3,261	3,512	251	7.7%
Community Services	9,299	9,018	8,987	8,555	9,318	763	8.9%
Support Services	12,387	13,097	12,352	13,867	15,591	1,724	12.4%
General Administration	5,074	5,347	5,588	5,806	5,938	132	2.3%
Non-Departmental	5,157	5,415	5,450	11,600	17,960	6,360	54.8%
	<u>\$82,225</u>	<u>\$85,720</u>	<u>\$84,984</u>	<u>\$95,777</u>	<u>\$108,858</u>	<u>\$13,081</u>	<u>13.7%</u>



FY 2023 Proposed Budget by Type



FY 2023 Proposed Budget by Function





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Debt Service Fund



Debt Service Expense

(in millions)



FY 2023 Proposed Debt Service Fund

(in thousands)

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed
Property Tax	\$10,016	\$ 12,454	\$ 12,454	\$ 14,604
Transfers & Other	3,164	2,311	3,248	3,591
Total Revenues	13,180	14,766	15,702	18,195
Total Expenditures	14,139	14,244	15,060	17,743
Net Increase/(Decrease)	(960)	522	642	452
Beg. Unassigned Fund Balance	2,174	1,159	1,215	1,857
Ending Unassigned Fund Balance	\$ 1,215	\$ 1,681	\$ 1,857	\$ 2,309
Target Reserve:				
(1/12 of total expenditures)	\$ 1,178	\$ 1,187	\$ 1,255	\$ 1,479
Over/Under Policy Balance	36	494	602	830
Debt Tax Rate	0.153972	0.210020	0.210020	0.210000





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Special Revenue Funds



FY 2023 Proposed HOT Fund

(in thousands)

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	\$ Chg	% Chg
Revenues						
Room Tax Receipts	\$ 1,393	\$ 1,600	\$ 1,800	\$ 1,900	\$ 300	18.8%
Interest Income	3	7	15	20	13	177.8%
Total Revenues	1,397	1,607	1,815	1,920	313	19.5%
Expenditures						
Arts Council	112	112	112	112	0	0%
Chamber of Commerce	5	5	5	5	-	0%
Communication Expenses - City of Bryan	39	75	75	75	-	0%
Parks and Recreation - City of Bryan	66	90	90	92	3	3%
Destination Bryan	947	1,240	1,240	1,907	667	54%
Historical Restoration	-	50	100	50	-	0%
The Stella - Economic Dev. Agreement	132	100	160	150	50	50%
Veterans Memorial	30	25	25	25	-	0%
Grant programs	57	65	90	10	(55)	-84.6%
Total Expenditures	1,387	1,761	1,896	2,426	665	37.7%
Net Increase/Decrease	10	(154)	(81)	(506)		
Beginning Fund Balance	2,218	2,018	2,259	2,177		
Timing of Cash Flows	31	-	-	-		
Ending Operating Funds	\$ 2,259	\$ 1,864	\$ 2,177	\$ 1,671		



FY 2023 Proposed TIRZ Funds

(in thousands)

	Traditions TIRZ #10	Nash TIRZ #19	Downtown TIRZ #21	North TIRZ #22	Target TIRZ #22
Revenues					
City property tax	\$ 2,712	\$ 472	\$ 333	\$ 134	\$ 278
County property tax	1,505	-	-	92	188
Interest income	15	2	3	1	2
Total revenues	4,232	474	336	227	468
Expenditures					
Debt service	709	137	313	117	288
Transfers out	2,900	-	-	-	200
Contract/professional svcs	25	-	100	100	-
Façade improvements	-	-	75	-	-
Total expenditures	3,634	137	488	217	488
Net increase/decrease	598	336	(152)	10	(20)
Beginning fund balance	2,221	207	1,032	68	79
Ending operating funds	\$ 2,819	\$ 544	\$ 880	\$ 78	\$ 59
Reserve requirement	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50



FY 2023 Proposed Capital Reserve, Oil and Gas, and Bryan Commerce and Development (in thousands)

	Capital Reserve Fund	Oil & Gas Fund	BCD Fund	Total
Revenues				
Property tax	\$ -	\$ 189	\$ -	\$ 189
Royalties	-	187	-	187
Lot sales	-	-	200	200
Transfers in	-	-	5,000	5,000
Interest income	6	5	2	13
Total revenues	6	381	5,202	5,589
Expenditures				
Land purchases	-	-	300	300
Partnership costs	-	-	3,500	3,500
Contract/professional svcs	-	-	867	867
Total expenditures	-	-	4,667	4,667
Net increase/decrease	6	381	535	922
Beginning fund balance	1,237	1,211	9	2,457
Ending operating funds	\$ 1,243	\$ 1,592	\$ 544	\$ 3,379



	Midtown Park Operations	Phillips Event Center	Queen and Palace Theaters
Revenues			
Legends	\$ 1,350	\$ -	\$ -
Travis Park fields	178	-	-
PEC golf	-	900	-
PEC events	-	800	-
Theater	-	-	567
Interest and misc.	70	-	-
Transfers in	4,000	2,325	625
Total revenues	5,598	4,025	1,192
Expenditures			
Legends	3,615	-	-
Travis Park fields	802	-	-
PEC event center	-	3,335	-
PEC Golf	-	1,201	-
Queen and Palace	-	-	907
City costs	1,292	415	310
Total expenditures	5,709	4,951	1,217
Net increase/decrease	(111)	(926)	(25)
Beginning fund balance	2,138	1,229	88
Ending operating funds	\$ 2,027	\$ 303	\$ 63

FY 2023 Proposed PEC, Midtown Park, and The Queen and Palace Theater Funds

(in thousands)





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Internal Service Funds



FY 2023 Proposed Employee Benefits Fund

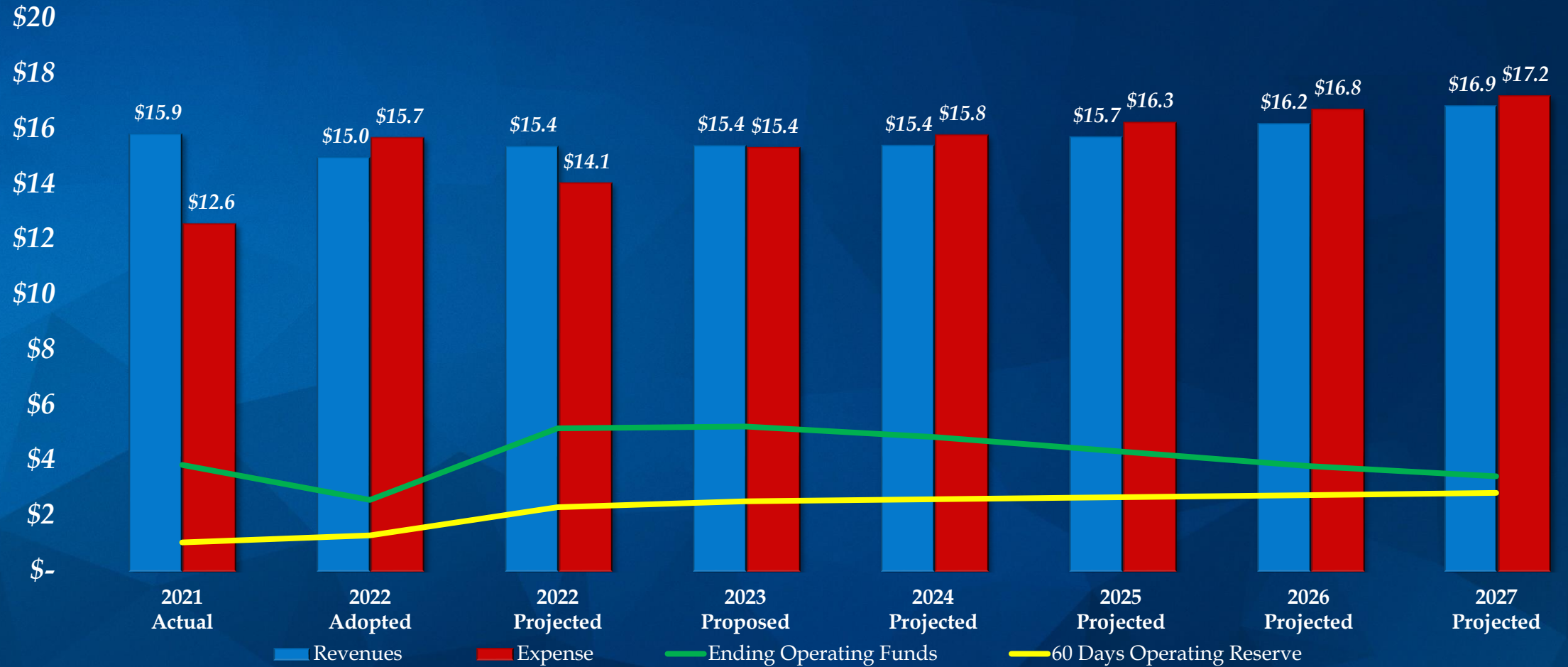
(in thousands)

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	\$ Chg	% Chg
Revenues						
Employee contributions	\$ 2,331	\$ 2,371	\$ 2,380	\$ 2,380	\$ 9	0.4%
City contributions	11,790	11,471	11,900	11,900	429	3.7%
Retiree contributions	672	657	637	656	(1)	-0.2%
Interest and other	1,062	509	496	501	(7)	-1.4%
Total revenues	15,855	15,008	15,412	15,437	429	2.9%
Expenditures						
Claims	11,752	13,171	12,000	12,500	(671)	-5%
Stop loss premium	1,064	1,133	1,222	1,500	367	32%
Stop loss refunds	(1,392)	-	(390)	-	-	0%
Health center expenses	585	749	674	734	(15)	-2%
Other	594	669	575	635	(34)	-5%
Total expenditures	12,603	15,722	14,081	15,369	(353)	-2.2%
Net increase/decrease	3,252	(714)	1,331	68		
Beginning fund balance	1,897	3,292	3,843	5,173		
Timing of cash flows	(1,306)	-	-	-		
Ending operating funds	\$ 3,843	\$ 2,578	\$ 5,173	\$ 5,241		
Ending days of operating funds	111	60	134	124		



FY 2023 Proposed Employee Benefits Fund – Forecast

(in millions)



FY 2023 Proposed Self Insurance Fund

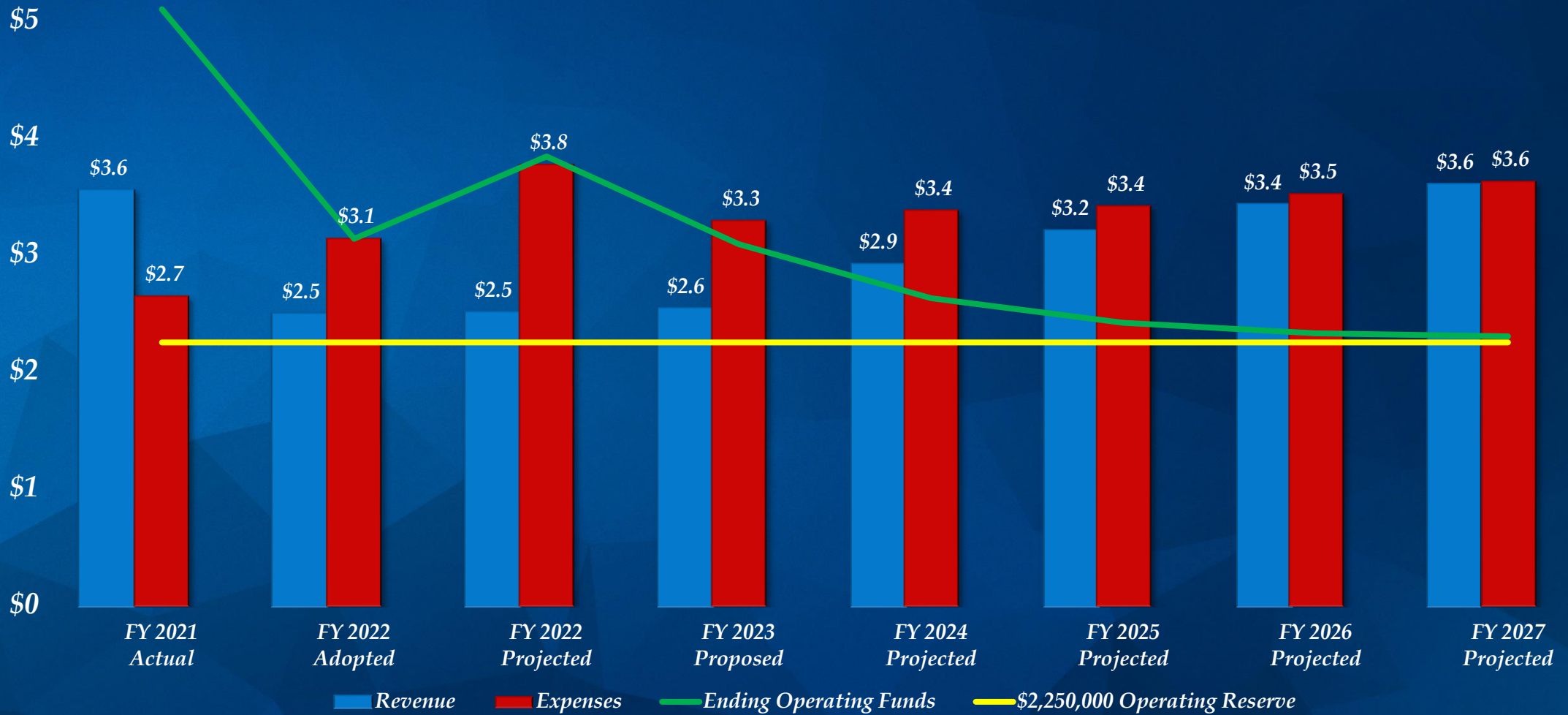
(in thousands)

	FY 2021	FY 2022	FY 2022	FY 2023		
	Actual	Adopted	Projected	Proposed	\$ Chg	% Chg
Revenues						
Workers comp. premiums	\$ 2,418	\$ 2,454	\$ 2,440	\$ 2,500	\$ 46	1.9%
Interest and other	1,140	50	79	50	1	1.0%
Total revenues	3,558	2,504	2,519	2,550	46	1.8%
Expenditures						
Personnel	520	602	595	601	(1)	0%
Liability premiums	720	922	941	1,065	144	16%
Claims	973	1,082	1,760	1,103	21	0%
Stop loss refunds	(133)	(120)	(170)	(120)	-	0%
Non-operating exp	374	360	360	347	(12)	-3%
Other	201	300	293	303	3	1%
Total expenditures	2,655	3,145	3,778	3,299	154	4.9%
Net increase/decrease	903	(642)	(1,259)	(749)		
Beginning fund balance	4,242	3,779	5,099	3,840		
Timing of cash flows	(46)	-	-	-		
Ending operating funds	\$ 5,099	\$ 3,137	\$ 3,840	\$ 3,091		
Minimum balance requirement	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500		



FY 2023 Proposed Self Insurance Fund – Forecast

(in millions)





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Coulter Airfield



FY 2023 Coulter Airfield Fund

(in thousands)

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues								
Rent	\$ 236	\$ 227	\$ 221	\$ 270	\$ 338	\$ 349	\$ 367	\$ 374
Fuel	360	312	510	525	578	604	622	641
Transfers in	235	443	580	455	703	706	713	725
Other	9	52	53	53	53	53	53	53
Total revenues	839	1,034	1,364	1,303	1,671	1,712	1,755	1,793
Expenditures								
Personnel	195	210	214	388	399	411	424	436
Fuel for resale	205	230	365	375	413	431	444	458
Debt service	28	85	84	83	273	272	274	271
Capital	-	303	286	100	150	150	150	150
Maintenance	16	18	100	129	132	136	140	145
Admin reimb and other	181	181	333	286	294	303	312	322
Total expenditures	624	1,027	1,382	1,360	1,662	1,704	1,745	1,781
Net increase/decrease	215	7	(18)	(56)	10	8	10	12
Beginning fund balance	103	78	245	227	171	181	189	199
Timing of cash flows	(72)	-	-	-	-	-	-	-
Ending operating funds	\$ 245	\$ 85	\$ 227	\$ 171	\$ 181	\$ 189	\$ 199	\$ 211
Min.balance requirement (60 days)	\$ 80	\$ 85	\$ 146	\$ 171	\$ 180	\$ 187	\$ 192	\$ 198



FY 2023 Coulter Airfield – Forecast

(in thousands)





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- August 5: Proposed budget due to City Secretary**
- August 9: Proposed tax rate; schedule public hearing budget and tax rate**
- August 23: Public hearing on proposed budget; first reading of ordinance**
- September 6: Public hearing on tax rate; first reading of tax rate ordinance; second and final reading of budget ordinance**
- September 13: Second and final reading of tax rate ordinance**
- September 20: Approval of final tax roll**





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**FY 2023
PROPOSED BUDGET**

