



City of Bryson

FISCAL YEAR
2025-26
BUDGET REPORT



CITY OF BRYSON, TEXAS

FY 2025-2026 BUDGET REPORT

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$23,364.87 WHICH IS A 22.50 PERCENT INCREASE FROM LAST YEAR'S BUDGET AND OF THAT AMOUNT \$2,933.62 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

The members of the Governing Body voted on the Budget as follows:

FOR: Alderman JR Stearns, Alderman Jesse Laine, Alderman Travis Rhoten

AGAINST: None.

PRESENT and not voting: None.

ABSENT: Alderman Heather Neer, Alderman Justin Hand.

Property Tax Rate Comparison

Rate	FY 2025-26	FY 2024-25
Property Tax Rate	0.57	0.53
No-New Revenue Tax Rate	0.481306	0.458225
Voter Approval Tax Rate	0.571502	0.537355
De Minimis Tax Rate	2.727711	2.992649

Posted this day, September 30, 2025

Cheryl Adams
City Secretary, City of Bryson

TABLE OF CONTENTS

Budget Cover Page	1
Table of Contents	2
City Organization	3
General Fund	4-6
Utility/Water Fund	7-9
Banking/Finance	10-11
Grants/Projects	12
Vote Record	12

City of Bryson City Council

Mayor	Lutitia Ford
Mayor Pro-Tempore	Heather Neer
Alderman	JR Stearns
Alderman	Jesse Laine
Alderman	Travis Rhoten
Alderman	Justin Hand

City Staff

Public Works Director	Cory Allen
City Secretary	Cheryl Adams
Maintenance/APWD	Kevin Sharp

GENERAL FUND

General Fund revenue sources are largely made up of Sales Tax and Property Tax with a moderate amount of income coming from Franchise and Permits and Interest Income from various bank CDs. The expected amount of sales tax revenue remains unchanged from last year's budget due to no evidence or expectation of new business or spending to occur in the upcoming fiscal year. Franchise and permit income is not expected to reach budgeted amounts in the current year so the proposed income has been reduced in FY 25/26.

The largest expense from the General Fund is Payroll, making up about 28%. The next highest expense categories are Contractual Services at 16% and Supplies at 14%. Increases in the budget were made for utilities (electric, gas) due to expected increases in these areas in the coming years. There was a notable decrease in the Contract Labor expense as the task of mowing McCloud Memorial Baseball Complex will be performed by City employees for the time being.

Extra attention has been given to expenses for road and drainage repair with an increase in Rock and Culvert expense. It should be noted that repairing drainage could have effects on the Utility/Water Budget due to loss of revenue/expense that could happen if large residential waste containers will have to be discontinued to facilitate drainage ditches in the City.

REVENUE SUMMARY

	2024/25	Proposed 2025/26	% Change
City Sales Tax Rev	85,000.00	87,000.00	2.3%
Del P&I	0.00	0.00	
Del Tax	0.00	0.00	
Franchise & Permits	14,000.00	13,000.00	-7.69%
Interest Income CD	5,500.00	6000.00	8.33%
Interest Income NOW	7,000.00	7,000.00	-16.67%
Misc Income	500.00	500.00	0.00%
Service Chgs & Misc Income	500.00	500.00	0.00%
Tax - Current	103,800.00	127,220	18.41%
Tax P&I Current	2,100.00	2,300.00	8.70%
REVENUE TOTALS	\$218,400	\$243,520	8.74%

EXPENSE SUMMARY

	2024/25	Proposed 2025/26	% Change
Tractor Repair	750.00	1250	40%
Postage	250.00	350.00	28.57%
Electricity	8,000.00	9,000.00	11.11%
Natural Gas	2,900.00	3,000.00	3.33%
Advertising	750.00	1,000.00	25.00%

Attorney Fees		1,200.00	1,300.00	0.00%
Backhoe Fuel		500.00	500.00	0.00%
Backhoe Maintenance		300.00	1,500.00	80.00%
Contract Labor		25,500.00	7,500.00	-240.00%
Culverts		0.00	2,100.00	100.00%
Dues		6,400.00	3,000.00	-113.33%
Election Expense		4,000.00	4,000.00	0.00%
Employee Benefit		1,000.00	1,000.00	0.00%
Firemen Fund		420.00	420.00	0.00%
Fuel		4,980.00	6,000.00	17%
Health Insurance		9,000.00	9,000.00	0.00%
Liability		23,000.00	23,000.00	0.00%
Misc Expense		22,000.00	25,000.00	12.00%
Other Expenses		1,500.00	1,500.00	0.00%
Park Maint & Repair		1,750.00	2,750.00	36.36%
Payroll Tax SS & Med		4,000.00	4,000.00	0.00%
Professional Fees		20,000.00	20,000.00	0.00%
Rock		11,000.00	16,650.00	33.93%
Salaries		57,000.00	57,000.00	0.00%
Service Charge		300.00	1,000.00	70.00%
Signs		3,000.00	3,000.00	0.00%
Street Maint & Repair		2,500.00	2,700.00	7.41%
Supplies & Materials		9,000.00	10,000.00	0.00%
Tax Assess & Equal		2,500.00	3,400.00	26.47%
Technology		2,600.00	2,600.00	0.00%
TML Retirement		2,500.00	2,500.00	0.00%
Training		1,000.00	1,500.00	33.33%
Travel Expenses		700.00	1,000.00	30.00%
Truck Expense - Other		2,500.00	2,500.00	0.00%
Truck Repairs		500.00	500.00	0.00%
Unemployment		3,000.00	3,200.00	6.25%
Uniforms		400.00	800.00	50.00%
ZTR Mower		500.00	500.00	0.00%
<i>Transfer Out - Other Expenses</i>		2,500.00	2,500.00	0.00%
Equip Maint & Repair				
	<i>Mowing</i>	1,000.00	5,000.00	80.00%
	<i>Other</i>			
Street Maint & Repair				
	<i>Bridge</i>			
Interest Expense				
Transfer Out				
Capital Outlay				

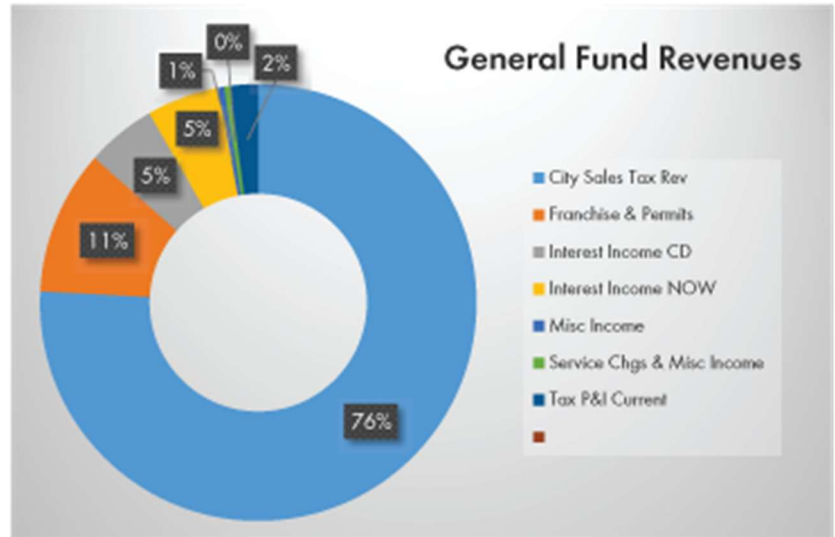
E Dempsey St Building

McCloud Park TPW

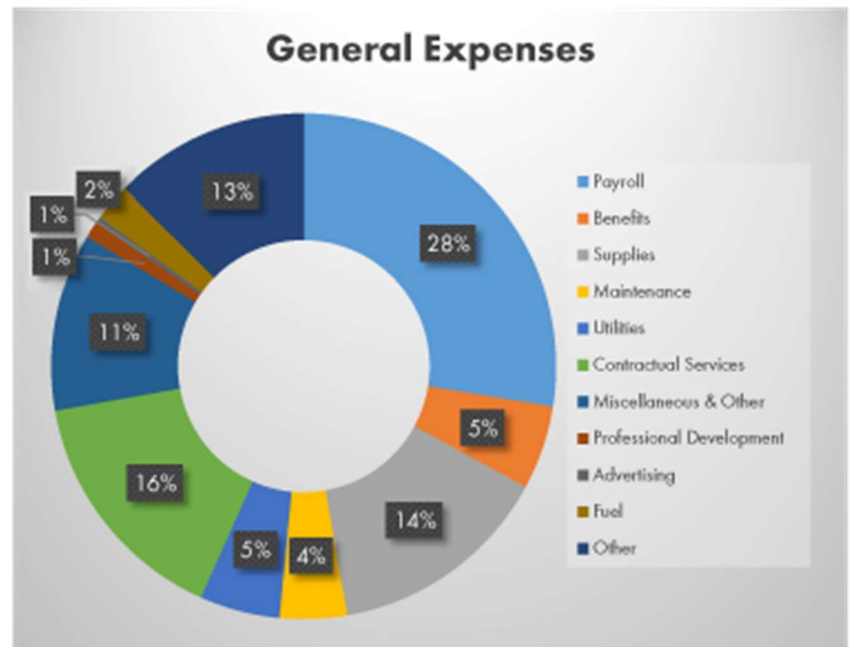
EXPENSE TOTALS	\$240,700	\$243,520	1.16%
-----------------------	------------------	------------------	--------------

GENERAL FUND SUMMARY

General Fund Revenues		
Property Tax	\$	127,220.00
City Sales Tax Re	\$	85,000.00
Franchise & Permits	\$	12,000.00
Interest Income CD	\$	5,800.00
Interest Income NOW	\$	6,000.00
Misc Income	\$	500.00
Service Chgs & Misc Income	\$	500.00
Tax P&I Current	\$	2,300.00



GENERAL		
Payroll	\$	64,200.00
Benefits	\$	12,500.00
Supplies	\$	33,350.00
Maintenance	\$	10,000.00
Utilities	\$	12,000.00
Contractual Services	\$	36,120.00
Miscellaneous & Other	\$	26,500.00
Professional Development	\$	2,500.00
Advertising	\$	1,000.00
Fuel	\$	5,500.00
Other	\$	29,250.00



UTILITY FUND – WATER/SEWER

The Water/Sewer Fund is the City's Enterprise Fund with revenue mainly consisting of water and sewer fees, garbage fees, service charges and interest income. Annual trash collecting fee increases by Waste Connections are factored into the proposed Budget. The expected water rate increases by Graham and therefore by Fort Belknap Water is factored into the increase in Water Revenue. The Council has discussed moving to a usage rate for Sewer service instead of the current flat rate and a small increase in revenue will be expected for FY 25/26. Sewer rate increases are projected to be necessary for maintenance of a new wastewater package plant that is in the initial planning stage.

Water/Sewer Fund expenditures largely consist of Contractual Services which include the purchase of water from Fort Belknap Water Company and garbage service from Waste Connections. This comprises about 38% of total expenditure. Payroll makes up 20% of expenses and maintenance of water and sewer facilities makes up 19%.

REVENUE SUMMARY

	2024/25	Proposed 2025/26	% Change
Franchise and Permits	\$6,200.00	\$6,000.00	-3%
Garbage Revenue	\$110,000.00	\$115,000.00	4%
Grant	\$0.00	\$0.00	
Interest Income	\$9,400.00	\$9,400.00	0%
Interest Income-CD	\$6,500.00	\$6,500.00	0%
Interest Income-NOW	\$16,500.00	\$16,500.00	0%
Misc Income	\$5,000.00	\$2,500.00	-100%
Service Chgs & Misc	\$10,000.00	\$9,500.00	-5%
Sewer Revenue	\$40,000.00	\$49,000.00	18%
Water Revenue	\$260,000.00	\$275,000.00	0%
Water Tap Fees	\$8,000.00	\$1,000.00	-700%
REVENUE TOTALS	\$473,500	\$490,400.00	3%

EXPENSE SUMMARY

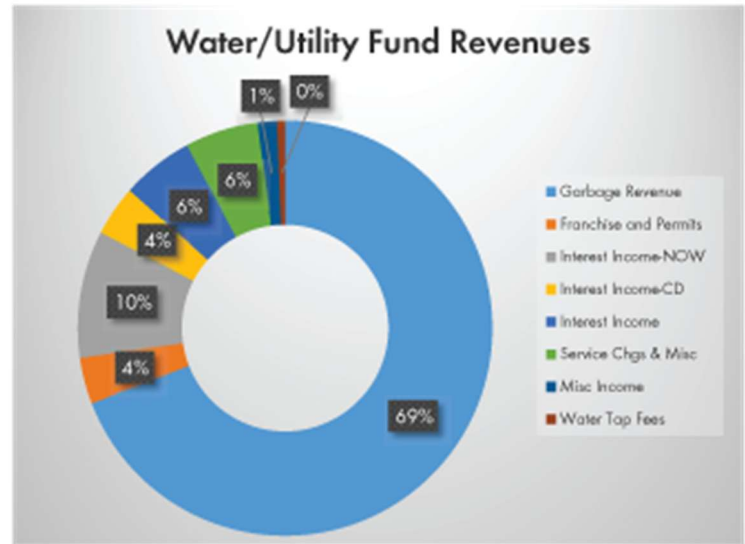
	2024/25	Proposed 2025/26	% Change
Sewer Plant Maintenance	\$36,000.00	\$20,000.00	-80%
<i>Sewer Pond Liners</i>	\$0.00	\$0.00	
Sewer Line Maintenance	\$11,225.00	\$11,225.00	0%
Water Line Maintenance	\$11,225.00	\$50,000.00	78%
Freight & Postage	\$2,600.00	\$2,600.00	0%
Electric - Sewer	\$5,000.00	\$6,000.00	17%
Electric - Water	\$10,500.00	\$11,000.00	5%
Phone - Water	\$900.00	\$900.00	0%
Depreciation Expense W&S	\$31,000.00	\$31,000.00	0%

Backhoe Fuel	\$300.00	\$300.00	0%
Backhoe Maintenance	\$0.00	\$0.00	
Capital Outlay	\$0.00	\$10,000.00	100%
City Barn Maintenance	\$0.00	\$1,000.00	100%
<i>Security Fence</i>	\$1,500.00	\$1,500.00	0%
Contract Labor	\$1,000.00	\$2,000.00	50%
Dues	\$100.00	\$250.00	60%
Employee Benefit	\$1,000.00	\$2,000.00	50%
Fuel	\$3,000.00	\$4,000.00	25%
Garbage Collection Expen	\$104,000.00	\$104,000.00	0%
Graham Water Expense	\$90,000.00	\$50,000.00	-80%
Grant Expense	\$0.00	\$5,000.00	100%
Health Insurance	\$14,000.00	\$17,000.00	18%
Interest Expense (Water Line)	\$8,400.00	\$8,400.00	0%
Misc Expense	\$500.00	\$1,875.00	73%
Other Expense	\$1,000.00	\$1,000.00	0%
Payroll Tax SS & Med	\$5,700.00	\$5,700.00	0%
Permits	\$2,000.00	\$2,500.00	20%
Professional Fees	\$0.00	\$2,000.00	100%
Purification	\$5,000.00	\$7,000.00	29%
Salaries	\$76,000.00	\$78,000.00	3%
<i>5% Retirement- Employer</i>	\$3,750.00	\$3,750.00	0%
Service Charge	\$500.00	\$500.00	0%
Supplies & Materials	\$29,000.00	\$30,000.00	3%
Technology	\$1,000.00	\$1,700.00	41%
TML Retirement (TMRS)	\$5,000.00	\$5,000.00	0%
Training	\$2,500.00	\$2,500.00	0%
Travel Expense	\$1,200.00	\$1,200.00	0%
Truck Expense - Other	\$1,200.00	\$1,200.00	0%
Truck Repairs	\$1,000.00	\$1,000.00	0%
Unemployment	\$5,000.00	\$5,500.00	9%
Uniforms	\$400.00	\$800.00	50%
Water Plant Maintenance			
<i>Water Tower</i>			
<i>Water well</i>	\$0.00	\$0.00	
<i>Water Meter Calibration</i>			
Lake Maintenance			
<i>Line Maintenance</i>	\$1,000.00	\$1,000.00	0%
<i>Maintenance</i>	\$0.00	\$0.00	
Equipment			
Equipment Maintenance			
<i>Fire Hydrants</i>			
Transfers Out			

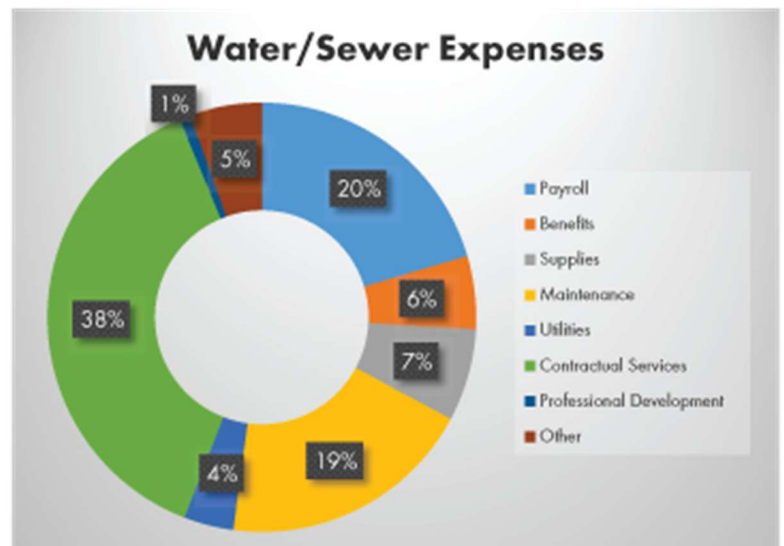
	<i>Transfer to General</i>	\$0.00	\$0.00	
EXPENSE TOTAL		\$473,500	\$490,400	3%

UTILITY/WATER FUND SUMMARY

Utility Fund Revenues	
Water Revenue	\$275,000.00
Sewer Revenue	\$45,000.00
Garbage Revenue	\$115,000.00
Franchise and Permits	\$6,000.00
Interest Income-NOW	\$16,500.00
Interest Income-CD	\$6,500.00
Interest Income	\$9,400.00
Service Chgs & Misc	\$9,500.00
Misc Income	\$2,500.00
Water Tap Fees	\$1,000.00



WATER/SEWER	
Payroll	\$ 89,200.00
Benefits	\$ 24,000.00
Supplies	\$ 30,500.00
Maintenance	\$ 84,225.00
Utilities	\$ 16,400.00
Contractual Services	\$ 165,500.00
Professional Development	\$ 3,700.00
Other	\$ 23,575.00



BANKING AND FINANCES OVERVIEW

The City of Bryson operates through several accounts. The General Fund and Water/Sewer Fund are the primary accounts through which most of the monies flow. The General Fund revenue from taxes and other streams goes into the General Fund and all relevant bills and expenses are paid through this account. The Water/Sewer Fund (Utility) holds revenue from water and sewer fees; garbage collection fees and other streams. All relevant bills and expenses are paid through this account. Both are Money Market accounts and earn interest at a current rate of 1.95%.

The McCloud Park Fund is money set aside for the maintenance of the McCloud Memorial Baseball Complex.

The Water Fund TCDP is an account for Grant monies to be deposited and paid through.

The USDA Water Line account was set up in 2006 as a loan account to pay for the main water line from Graham through which the City's purchased water is delivered. Payments are taken from this account twice a year. It earns interest at a current rate of 2.33%.

The W&S WL Construction account is now used for credit/debit card payments. Funds are deposited in this account and then transferred to the Water Fund once a month.

The Reserve Fund earns 1.35% interest. It also gains interest from a separate CD account.

The WL Interest & Sinking Fund earns interest at 1.34%.

FUND BALANCES

FUND	2024	2025 as of 09/30/25
GENERAL FUND	\$237,062.54	\$298,636.13
UTILITY FUND	\$468,955.70	\$483,442.65
McCLOUD PARK FUND	\$4,008.50	\$4,072.30
WATER FUND TCDP	\$19,254.25	\$54.25
USDA WATER LINE	\$54,229.94	\$2033.77
W&S WL CONST.	\$8,781.22	\$7,650.19
RESERVE FUND	\$7,849.91	\$8,668.11
WL INTEREST & SINKING	\$5,685.07	\$5,767.97
TOTAL	\$805,827.13	\$810,325.37

INVESTMENT/CD FUND BALANCES

City of Bryson Investments consist of Money Market accounts and Bank CDs. The City has these CDs separated into different funds, such as Park, General and Water/Sewer.

FUND	2024	2025 as of 09/30/25
PARK FUND CD - CB	\$23,269.31	\$24,769.31
WATER/SEWER CD - CB	\$20,104.59	\$20,485.02
WATER/SEWER CD - CB	\$85,460.15	\$89,521.58
GENERAL FUND CD - FSB	\$108,499.18	\$113,483.60
PARK GRANT FUND CD - FSB	\$8,140.28	\$8,514.25
GENERAL FUND CD - PB	\$54,389.42	\$55,986.75
WATER/SEWER CD - PB	\$54,389.42	\$55,986.75
CD RESERVE – CB	\$15,000*	\$15,000*
TOTAL	\$369,252.35	\$383,747.26

*Interest earned from CD RESERVE – CB is paid into RESERVE FUND

GRANTS/PROJECTS

The City of Bryson regularly applies for Federal and State grants to help fund projects for the City. As of the date of the creation of this budget the City is in the process of application for the Texas GLO Resilient Communities Program (RCP). Due to the lengthy process, funds are not expected to be available for FY 2025-26.

The City expects to apply for additional grants and funding to aid in implementing Wastewater System upgrades and other needs.

The City of Bryson Proposed Budget FY 2025-26

Presented for Public Hearing 5:45 p.m., Wednesday, August 27, 2025

Heather Neer, Mayor Pro-Tem	<input checked="" type="checkbox"/> X	For	<input type="checkbox"/>	Against	<input type="checkbox"/>	Present/No Vote	<input type="checkbox"/>	Absent
JR Stearns, Alderman	<input checked="" type="checkbox"/> X	For	<input type="checkbox"/>	Against	<input type="checkbox"/>	Present/No Vote	<input type="checkbox"/>	Absent
Jesse Laine, Alderman	<input checked="" type="checkbox"/> X	For	<input type="checkbox"/>	Against	<input type="checkbox"/>	Present/No Vote	<input type="checkbox"/>	Absent
Travis Rhoten, Alderman	<input checked="" type="checkbox"/> X	For	<input type="checkbox"/>	Against	<input type="checkbox"/>	Present/No Vote	<input type="checkbox"/>	Absent
Justin Hand, Alderman	<input checked="" type="checkbox"/> X	For	<input type="checkbox"/>	Against	<input type="checkbox"/>	Present/No Vote	<input type="checkbox"/>	Absent

Lutitia Ford, Mayor
City of Bryson

Attest _____

Cheryl Adams, City Secretary
City of Bryson