



QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2021

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2021

UNAUDITED

PRELIMINARY

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CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
September 30, 2021
(in thousands)

	YTD		FY2021	
	YTD	YTD	Budget	Amended
	Actual	Budget	Variance	Budget
Governmental Funds				
General	5,832	\$ (1,040)	\$ 6,872	\$ (1,040)
Debt Service	(956)	(1,365)	409	(1,365)
Hotel/Motel Tax	13	(648)	661	(648)
Oil & Gas Fund	382	434	(52)	434
Capital Reserve Fund	(4,069)	(4,049)	(21)	(4,049)
Midtown Park Operations	(295)	(923)	628	(923)
Midtown Park Construction	32	(4,940)	4,972	(4,940)
Phillips Event Center	24	(2,297)	2,321	(2,297)
Queen and Palace Theaters	52	(250)	302	(250)
Street Improvement Fund	1,658	(3,989)	5,647	(3,989)
Drainage Improvement	(1,030)	(1,077)	48	(1,077)
TIRZ #10-Traditions	320	233	87	233
TIRZ #19-Nash Street	(66)	(123)	56	(123)
TIRZ #21-Downtown Bryan	156	(405)	561	(405)
TIRZ #22-Target	25	7	18	7
TIRZ #22-North	4	0	4	0
Community Development	7	(250)	257	(250)
Grant Fund	29	-	29	-
Court Technology	6	(2)	8	(2)
Miscellaneous Trusts	129	-	129	-
Enterprise Funds				
BTU - City	5,173	1,239	3,933	1,239
BTU - Rural	(12,973)	(213)	(12,761)	(213)
Water	620	(2,242)	2,862	(2,242)
Wastewater	509	(1,800)	2,309	(1,800)
Solid Waste	639	(364)	1,004	(364)
Airport	219	44	175	44
Bryan Commerce & Development	(4,602)	(8,486)	3,884	(8,486)
Internal Service Funds				
Self-Insurance Fund	920	(673)	1,593	(673)
Employee Benefits Fund	3,254	(1,130)	4,383	(1,130)
Warehouse Fund	(4)	(34)	29	(34)
Change in Fund Balance	\$ (3,994)	\$ (34,340)	\$ 30,346	\$ (34,340)

Preface

The following values consist only of preliminary, unaudited financial figures. Final, audited financial statements will only be included in the FY 2021 annual comprehensive financial report ("ACFR").

General Fund

The General Fund fund balance available for operations at September 30, 2021 was \$41,475k, or 188 days of operating expenditures. This balance is \$16,277k, or 64.6%, above budgeted projections. This variance consists of higher than expected beginning fund balances of \$13,792k due to higher than expected revenues of \$6,310k and expenditure savings of \$2,133k due to cost-cutting measures in FY 2020. Additionally, in FY 2020, Public Safety expenditures of \$4,687k were transferred to the Grant Fund and funded by Coronavirus Relief Funds. During FY 2021, revenues and Right-of-Way ("ROW") Payments for the General Fund are over budget by \$4,720k, or 5.9%, and expenditures are under budget by \$2,152k, or 2.7%. Additionally, the City has restricted and committed fund balances totaling \$4,387 which were unbudgeted. A discussion of the revenue and expenditure variances is included below.

Revenue Narrative

Through September of FY 2021, General Fund Revenues, not including Transfers In or ROW Payments, are \$4,171k, or 6.8%, over budget. Notable variances include:

Sales Tax: Sales tax receipts of \$25,478k through September of FY 2021 are \$2,938k, or 13.0%, over budget and are \$1,012k, or 4.1%, above collections of \$24,466k through September of FY 2020. The FY 2021 budget variance is driven by increases in big box retailers, construction activities, and food services. These increases are offset by reduced taxes on internet service providers. Due to a change in federal law effective July 2020, internet service providers are no longer required to collect and pay sales tax on their service.

Property Tax: Property tax revenue collections, including penalties and interest, of \$26,324k are \$141k, or 0.5%, over budget due to the timing of collections. For FY 2021, 100.5% of budgeted property tax revenues have been collected through September. In FY 2020, property tax revenues were 98.5% collected through September.

Licenses and Permits: License and Permit revenues of \$1,382k are \$711k, or 105.9%, over budget due to an increase in building permits issued (38.5%) and average permit values (29.7%) compared to FY 2020.

Charges for Services: Service revenue collections of \$5,384k are \$107k, or 2.0%, over budget due to ambulance revenues of \$2,764k which are \$469k, or 20.4%, over budget, payments from the B.I.S.D. Resource Officers program and Brazos County EMS of \$1,154k, collectively, which are \$261k, or 29.3%, over budget, due to contracts not being finalized until after the budgeting process, and police escorts which are \$60k, or 78.0%, over budget. The variance is partially offset by parks and recreation revenues of \$826k which are \$676k, or 45.0%, under budget due to Phillips Event Center ("PEC") activity now being reported in another fund (see page 12) and COVID-19 restrictions earlier in FY 2021.

Fines: Fines of \$1,257k are \$272k, or 17.8%, under budget due to a decline in fine per citation issued. Through September of FY 2021, 8,931 citations have been filed, a 15.6% increase from citations filed through September of FY 2020, but the average fine per citation issued of \$141 has decreased by \$27, or 16.3%, from September of FY 2020.

Miscellaneous Income: Actual receipts of \$2,645k through September of FY 2021 are \$506k, or 23.6%, over budget due to unbudgeted payments from the Texas Division of Emergency Management ("TDEM") for fire department expenses of \$240k, various insurance claim proceeds of \$106k, asset sale proceeds of \$105k, and reimbursements

from Bombers Baseball for ballpark improvements of \$57k. Additionally, miscellaneous police department revenues are over budget by \$113k, library gifts are over budget by \$41k, bingo taxes are over budget by \$52k, and mixed beverage taxes are over budget by \$29k. The budget variance is partially offset by PILOT payments which are under budget by \$124k and other miscellaneous revenues which are under budget by \$113k.

Expenditure Narrative

General Fund expenditures are \$2,152k, or 2.7%, under budget through September of FY 2021. Expense variances are largely due to the timing of projects and salaries and benefits due to vacancies. Notable variances include:

Public Safety: Public Safety is under budget by \$507k, or 1.1%, primarily due to salaries and benefits which are under budget by \$534k due to 26 vacancies consisting of 16 police department vacancies, 8 fire department vacancies, and 2 municipal court vacancies. The variance also consists of supplies which are under budget by \$342k and miscellaneous expenditures, including contractual services, warrant collection fees, and rebates, which are under budget by \$171k. The variance is partially offset by capital expenditures which are over budget by \$365k, primarily due to \$326k in unbudgeted capital purchases for the fire department consisting of defibrillators/first aid equipment of \$269k and remodeling/appliances at Fire Station #1 of \$57k and maintenance which is over budget by \$136k.

Public Works: Public Works is under budget by \$257k, or 4.7%, due to general maintenance which is under budget by \$210k due to timing of expenses, miscellaneous expenditures, including contractual services, which are under budget by \$137k, and salaries and benefits which are under budget by \$111k (currently 5 vacancies). The variance is partially offset by unbudgeted capital expenditures of \$140k for the Bristol and Esther drainage project and \$36k for heavy equipment and contractual engineering/planning which is over budget by \$48k.

Community Services: Community Services are under budget by \$1,377k, or 15.3%. This variance includes PEC-Golf Course and PEC-Facilities which are under budget by \$1,147k and \$215k, respectively (as stated above, PEC activity is now reported in a separate fund – see page 12). Additionally, Library Services are under budget by \$188k primarily due to salaries and benefits which are under budget by \$192k (currently 4 vacancies) due to multiple vacancies throughout the year, other miscellaneous expenditures including transportation/training, maintenance, and supplies which are under budget by \$15k collectively, and utilities which are under budget by \$14k. The variance is partially offset by publications/subscriptions which are over budget by \$49k.

Support Services: Support Services are over budget by \$106k, or 0.9%, due to salaries and benefits which are over budget by \$138k, maintenance which is over budget by \$112k, and other miscellaneous expenditures, including contractual services, which are over budget by \$66k. The variance is partially offset by transportation and training which is under budget by \$65k, supplies which are under budget by \$59k, utilities which are under budget by \$30k, and capital expenditures which are under budget by \$29k.

General Administration: General Administration is under budget by \$643k, or 11.5%, due to miscellaneous expenditures, including contributions, elections, public relations, and contractual services, which are under budget by \$585k collectively, utilities, professional services, and training which are under budget by \$82k collectively, and supplies which are under budget by \$16k. The variance is partially offset by salaries and benefits which are over budget by \$35k (currently 2 vacancies).

CIP Reimbursement Resolutions: CIP Reimbursement Resolutions are not budgeted on an annual basis. Spending is dependent on timing of the designated projects.

Other Funds

Other Governmental Funds

Debt Service Fund: Total revenues are over budget by \$367k, or 2.9%, primarily due to unbudgeted transfers totaling \$426k consisting of \$321k from self-supporting funds for the 2020 Pension Obligation Bond and \$105k from the General Fund for TIRZ 8 debt.

Special Revenue Funds

Hotel Tax Fund: Total revenues are over budget by \$459k, or 48.8%, primarily due to room tax revenues which are over budget by \$493k, or 54.8%, due to higher than anticipated activity. Total expenditures are under budget by \$202k, or 12.7%, due to the timing of program and event grants.

Oil and Gas Fund: Royalties revenue is under budget by \$34k, or 15.5%, due to a decrease in oil and gas production and prices.

Midtown Park Operations Fund: Total expenditures are under budget by \$633k primarily due to the timing of start-up costs for both the Legends Event Center and Travis Park Fields. The variance is partially offset by unbudgeted capital expenditures of \$18k.

Midtown Park Construction Fund: Total expenditures are under budget by \$4,993k due to the timing of capital projects.

Phillips Event Center ("PEC") Fund: Total revenues were \$2,171k which includes Golf Course operating revenues of \$930k, Facilities operating revenues of \$567k, and transfers in for operations of \$674k. Total expenditures of \$2,147k are \$150k, or 6.5%, under budget due to Facilities expenditures which are under budget by \$348k and Other expenditures (not included in the profit share calculation) which are under budget by \$105k. The variance is partially offset by Golf Course expenditures which are over budget by \$303k. Due to damage sustained during the February 2021 winter storm, the special event venue is still closed as of January 2022, and it is expected that some operating expenditures will continue to be regularly incurred.

Queen and Palace Theaters Fund: Total revenues consist entirely of transfers in for operations of \$155k. Total expenditures are under budget by \$147k, or 58.8%, due to the timing of operations.

Street Improvement Fund: Total revenues are over budget by \$162k, or 2.6%, due to higher than anticipated transportation fees. The variance is partially offset by interest income which is under budget by \$112k, or 79.7%, due to a decline in interest rates. Total expenditures are under budget by \$5,485k, or 53.5%, primarily due to street maintenance which is under budget by \$2,018k, or 72.3%, and capital expenditures which are under budget by \$3,244k, or 48.3%, both due to the timing of street improvement projects. Additionally, salaries and benefits are under budget by \$103k, or 80.9%, due to a vacancy for most of FY 2021.

TIRZ 10 Fund: Total revenues are over budget by \$87k, or 2.5%, due to the timing of property tax collections and estimates used in the budgeting process.

TIRZ 21 Fund: Total expenditures are under budget by \$556k, or 89.0%, due to contractual services which are under budget by \$491k due to the timing of multiple projects and timing of applications for the Downtown Façade Grant Program which are under budget by \$75k.

Enterprise Funds

BTU – City Fund: Total revenues are over budget by \$173,609k, or 91.7%, primarily due to increased off-system sales related to the February 2021 winter storm. Total expenditures are over budget by \$169,676k, or 90.2%, due to increased energy costs caused by the February 2021 winter storm which are over budget by \$182,910k, or 268.4%. The variance is partially offset by capital expenditures which are under budget by \$7,861k, or 24.6%, due to the timing of projects and debt service expenditures which are under budget by \$5,118k, or 20.6%.

BTU – Rural Fund: Total revenues are over budget by \$550k, or 1.2%, due to higher than projected sales. Total expenditures are over budget by \$13,310k, or 27.9%, due to capital expenditures which are over budget by \$4,829k, or 43.7%, due to timing of current year projects and purchased power which is over budget in total by \$9,773k, or 29.0%, due to the winter storm. The variance is partially offset by debt service expenditures which are under budget by \$855k, or 22.4%, and departmental expenses which are under budget by \$482k, or 17.2%, due to timing of expenses.

Water Fund: Total revenues are over budget by \$556k, or 4.1%, primarily due to miscellaneous non-operating income which is over budget by \$299k due to an effluent sales contract signed in May 2021 resulting in \$292k in sales through September of FY 2021. Additionally, water sales are over budget by \$260k due to the recent construction of a large number of single family homes and a drier than average Fall. Total expenditures are under budget by \$2,306k, or 14.6%, primarily due to capital expenditures which are under budget by \$1,853k, or 50.8%, due to the timing of projects. Operating expenses are also under budget by \$457k, or 5.8%.

Wastewater Fund: Total revenues are over budget by \$663k, or 4.8%, primarily due to the recent construction of a large number of single family homes. Total expenditures are under budget by \$1,646k, or 10.6%, primarily due to capital expenditures which are under budget by \$1,374k, or 41.6%, due to the timing of projects, notably the Sulphur Springs Rd. and Old Hearne Rd. drainage projects, and operating expenses which are under budget by \$302k, or 3.9%.

Solid Waste Fund: Total expenditures are under budget by \$1,106k, or 12.3%, primarily due to capital expenditures which are under budget by \$828k, or 46.4%, due to the timing of vehicle purchases. Additionally, operating expenses are under budget by \$317k, or 5.6%, due to miscellaneous expenses, including contractual services, contract labor, and uncollectible accounts expense which are under budget by \$158k, or 8.5%, collectively, maintenance which is under budget by \$87k, or 20.8%, and salaries and benefits which are under budget by \$71k, or 4.5% (currently 6 vacancies).

BCD Fund: Total revenues are over budget by \$3,719k due to the unbudgeted transfer-in of \$3,500k from the Capital Reserve fund for the purchase of the Oak Terrace lots and the sales of both Tradition and surface estate lots for \$239k. Total expenditures are under budget by \$165k, or 1.9%, primarily due to capital expenditures which are under budget by \$179k, or 2.5%, due to the timing of capital projects.

Internal Service Funds

Self Insurance Fund: Total revenues are over budget by \$1,212k, or 48.8%, primarily due to insurance reimbursements of \$1,128k for hail storm damages through September of FY 2021. Total expenditures are under budget by \$381k, or 12.1%, due to workers comp and liability claims which are under budget by \$189k, or 16.4%, due to a decrease in claims and other operating expenses, including other services and charges, salaries and benefits (currently no vacancies), and supplies which are under budget by \$198k, collectively.

Employee Benefits Fund: Total revenues are over budget by \$2,045k, or 13.4%, primarily due to unbudgeted stop/loss aggregate refunds of \$1,392k, health claim rebates which are over budget by \$422k, and City contributions which are over budget by \$319k due to conservative budget estimates. Total expenditures are under budget by \$2,339k, or 14.3%, primarily due to health insurance claims which are under budget by \$1,642k, or 12.3%, and health insurance administration which is under budget by \$452k, or 73.7%, due to cost-savings from a change in health insurance administrators.

CITY OF BRYAN, TEXAS
General Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues:</u>					
City Sales Tax	\$ 25,478	\$ 22,540	\$ 2,938	13.0%	\$ 22,540
Property Tax	26,324	26,183	141	0.5%	26,183
Franchise Fees	2,080	2,091	(11)	-0.5%	2,091
Licenses & Permits	1,382	671	711	105.9%	671
Grants	1,364	1,312	52	4.0%	1,312
Charges for Services	5,384	5,278	107	2.0%	5,278
Fines	1,257	1,529	(272)	-17.8%	1,529
Miscellaneous/Shared Tax	2,645	2,140	506	23.6%	2,140
Subtotal Revenues	65,915	61,744	4,171	6.8%	61,744
ROW Payments	15,419	14,866	553	3.7%	14,866
Transfers In	2,956	2,960	(4)	-0.1%	2,960
Total Revenues, Transfers & ROW	84,290	79,570	4,720	5.9%	79,570
<u>Expenditures :</u>					
Public Safety	44,058	44,565	(507)	-1.1%	44,565
Public Works	5,190	5,447	(257)	-4.7%	5,447
Development Services	2,823	2,783	40	1.5%	2,783
Community Services	7,610	8,987	(1,377)	-15.3%	8,987
Support Services	12,458	12,352	106	0.9%	12,352
General Administration	4,945	5,588	(643)	-11.5%	5,588
Non-departmental	7,127	7,062	65	0.9%	7,062
CIP Reimb. Resolutions	421	-	421	0.0%	-
Administrative Reimbursements	(6,174)	(6,174)	-	0.0%	(6,174)
Total Expenditures	78,458	80,610	(2,152)	-2.7%	80,610
Net Increase/(Decrease)	5,832	(1,040)	6,872	-660.9%	(1,040)
Beginning Fund Balance	46,212	32,420	13,792	42.5%	32,420
Ending Fund Balance	52,044	31,380	20,664	65.9%	31,380
Restricted or Committed Fund Balance	6,659	6,182	477	7.7%	6,182
Committed for Drainage Projects	3,910	-	3,910	0.0%	-
Fund Balance Available for Operations	\$ 41,475	\$ 25,198	\$ 16,277	64.6%	\$ 25,198
# of Days of Reserve	188	114	74		114
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 13,435	\$ 13,435			\$ 13,435
Target Operating Reserve					
100 Days of Operating Expenses	\$ 22,393	\$ 22,393			\$ 22,393

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Property Tax	\$ 10,082	\$ 10,067	\$ 15	0.1%	\$ 10,067
Interest Income	24	109	(85)	-77.6%	109
BVSWMA Note	368	368	-	0.0%	368
Miscellaneous Revenues	11	-	11	0.0%	-
Subtotal Revenues	10,485	10,544	(59)	-0.6%	10,544
Transfers In	2,698	2,272	426	18.8%	2,272
Total Revenues	13,183	12,816	367	2.9%	12,816
<u>Expenditures</u>					
Debt Payments	14,147	14,172	(25)	-0.2%	14,172
Paying Agent Fees	(7)	10	(17)	-170.7%	10
Total Expenditures	14,139	14,182	(42)	-0.3%	14,182
Net Increase/(Decrease)	(956)	(1,365)	409	-30.0%	(1,365)
Beginning Operating Funds	2,159	2,166	(7)	-0.3%	2,166
Ending Operating Funds	\$ 1,203	\$ 800	\$ 402	50.3%	\$ 800
Days of Operating Funds	31	21	10		21
Operating Reserve					
30 Days of Operating Expenses	\$ 1,182	\$ 1,182			\$ 1,182

CITY OF BRYAN, TEXAS
Hotel Tax Fund
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Room Tax Receipts	\$ 1,393	\$ 900	\$ 493	54.8%	\$ 900
Interest Income	6	41	(34)	-84.4%	41
Total Revenues	1,400	941	459	48.8%	941
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Arts Council	112	112	-	0.0%	112
Chamber of Commerce	5	5	-	0.0%	5
The Stella Hotel	132	100	32	31.8%	100
Veterans Memorial	30	25	5	20.0%	25
Park & Rec Expense (City of Bryan)	66	89	(24)	-26.4%	89
Communications/Marketing (City of Bryan)	39	125	(86)	-68.9%	125
Historical Restoration	-	50	(50)	0.0%	50
Destination Marketing	-	1,033	(1,033)	0.0%	1,033
Destination Bryan	1,096	-	1,096	0.0%	-
Experience Bryan-College Station	(140)	-	(140)	0.0%	-
Subtotal Program Grants	1,339	1,539	(200)	-13.0%	1,539
<u>Single Purpose/Events Grants</u>					
-	-	50	(50)	0.0%	50
CSE (Cowart Sports Events, Inc)	2	-	2	0.0%	-
Dynacon Group, LLC	(3)	-	(3)	0.0%	-
Dynasports Group, LLC	3	-	3	0.0%	-
Horseshoe Pitching Pro Tour	6	-	6	0.0%	-
Lone Star Softball, Llc	6	-	6	0.0%	-
TAMU Game day Traffic Shuttle	11	-	11	0.0%	-
Texas 4-H Foundation	14	-	14	0.0%	-
Texas A&M Agrilife Horse Show	8	-	8	0.0%	-
Texas GridIron	1	-	1	0.0%	-
Subtotal Single Purpose/Event Grants	48	50	(2)	-4.4%	50
Total Expenditures	1,387	1,589	(202)	-12.7%	1,589
Net Increase/(Decrease)	13	(648)	661	-102.0%	(648)
Beginning Operating Funds	2,218	2,083	135	6.5%	2,083
Ending Operating Funds	\$ 2,231	\$ 1,435	\$ 795	55.4%	\$ 1,435
Days of Operating Funds	513	330	183		330
<u>Minimum Operating Reserve Requirement</u>					
60 Days of Operating Expenses	\$ 265	\$ 265			\$ 265

CITY OF BRYAN, TEXAS
Oil & Gas Fund
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Property Taxes	\$ 195	\$ 195	\$ -	0.0%	\$ 195
Royalties	185	219	(34)	-15.5%	219
Interest Income	2	20	(18)	-89.7%	20
Total Revenues	382	434	(52)	-11.9%	434
<u>Expenditures</u>					
Transfers Out	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	382	434	(52)	-11.9%	434
Beginning Operating Funds	489	459	30	6.6%	459
Ending Operating Funds	\$ 871	\$ 893	\$ (21)	-2.4%	\$ 893
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Capital Reserve Fund
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Interest Income	\$ 6	\$ 26	\$ (21)	-78.8%	\$ 26
Total Revenues	6	26	(21)	-78.8%	26
<u>Expenditures</u>					
Transfers to Debt Service Fund	575	575	-	0.0%	575
Transfers to Other Funds	3,500	3,500	-	0.0%	3,500
Total Expenditures	4,075	4,075	-	0.0%	4,075
Net Increase/(Decrease)	(4,069)	(4,049)	(21)	0.5%	(4,049)
Beginning Operating Funds	5,303	5,293	10	0.2%	5,293
Ending Operating Funds	\$ 1,234	\$ 1,244	\$ (10)	-0.8%	\$ 1,244
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Midtown Park Operations Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Travis Park Fields Revenues	\$ 1	\$ -	\$ 1	0.0%	\$ -
Interest Income	8	14	(6)	-41.8%	14
Miscellaneous	0	-	0	0.0%	-
Total Revenues	8	14	(5)	-37.2%	14
<u>Expenditures</u>					
Legends Event Center:					
Start-Up Costs	260	886	(626)	-70.7%	886
Professional Services	2	-	2	0.0%	-
Miscellaneous Expenses	1	-	1	0.0%	-
Indoor Facility Expenditures	263	886	(623)	-70.4%	886
Travis Park Fields:					
Start-Up Costs	8	50	(42)	-83.9%	50
Contract Labor	15	-	15	0.0%	-
Park Operator Expenses	0	-	0	0.0%	-
Travis Park Fields Expenditures	23	50	(27)	-54.6%	50
Other:					
Capital Outlay	18	-	18	0.0%	-
Other Expenditures	18	-	18	0.0%	-
Total Expenditures	303	936	(633)	-67.6%	936
Net Increase/(Decrease)	(295)	(923)	628	0.0%	(923)
Beginning Operating Funds	2,825	2,700	125	4.6%	2,700
Ending Operating Funds	\$ 2,531	\$ 1,777	\$ 753	42.4%	\$ 1,777
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Midtown Park Construction Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Interest Income	\$ 38	\$ 60	\$ (22)	-36.2%	\$ 60
Total Revenues	38	60	(22)	-36.2%	60
<u>Expenditures</u>					
Utilities	7	-	7	0.0%	-
Capital Expenditures	-	5,000	(5,000)	0.0%	5,000
Total Expenditures	7	5,000	(4,993)	-99.9%	5,000
Net Increase/(Decrease)	32	(4,940)	4,972	0.0%	(4,940)
Beginning Operating Funds	12,454	12,001	453	3.8%	12,001
Ending Operating Funds	\$ 12,485	\$ 7,061	\$ 5,425	76.8%	\$ 7,061
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Phillips Event Center ("PEC") Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Operating - Golf Course	\$ 930	\$ -	\$ 930	0.0%	\$ -
Operating - Facilities	567	-	567	0.0%	-
Subtotal Revenues	1,497	-	1,497	0.0%	-
Transfers In	674	-	674	0.0%	-
Miscellaneous	(0)	-	(0)	0.0%	-
Total Revenues	2,171	-	2,171	0.0%	-
<u>Expenditures</u>					
Golf Course:					
Contract Labor	517	400	117	29.1%	400
Supplies	199	70	129	183.8%	70
Maintenance	93	30	63	209.9%	30
Golf Course Expenditures	803	500	303	60.6%	500
Facilities:					
Cost of Goods Sold	219	250	(31)	-12.4%	250
Contract Labor	337	657	(320)	-48.7%	657
Supplies	176	180	(4)	-2.3%	180
Maintenance	67	60	7	12.1%	60
Facilities Expenditures	799	1,147	(348)	-30.3%	1,147
Other:					
Rentals	36	30	6	21.0%	30
Contractual Engineering/Planning	18	-	18	0.0%	-
Insurance	9	-	9	0.0%	-
Contractual Services	254	555	(301)	-54.3%	555
Licenses and Permits	11	15	(4)	-29.7%	15
Annual Capital	163	50	113	226.1%	50
Maintenance	55	-	55	0.0%	-
Other Expenditures	545	650	(105)	-16.2%	650
Total Expenditures	2,147	2,297	(150)	-6.5%	2,297
Net Increase/(Decrease)	24	(2,297)	2,321	-101.0%	(2,297)
Beginning Operating Funds	-	-	-	0.0%	-
Ending Operating Funds	\$ 24	\$ (2,297)	\$ 2,321	-101.0%	\$ (2,297)
Days of Operating Funds	4	(365)	369		(365)
Target Operating Reserve					
60 Days of Operating Revenues	\$ 383	\$ 383			\$ 383
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Queen and Palace Theaters Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Transfers In	\$ 155	\$ -	\$ 155	0.0%	\$ -
Total Revenues	155	-	155	0.0%	-
<u>Expenditures</u>					
Salaries and Benefits	1	-	1	0.0%	-
Maintenance	1	-	1	0.0%	-
Utilities	0	-	0	0.0%	-
Insurance	2	-	2	0.0%	-
Contractual Services	90	250	(160)	-64.1%	250
Other Operating Expenses	9	-	9	0.0%	-
Total Expenditures	103	250	(147)	-58.8%	250
Net Increase/(Decrease)	52	(250)	302	(0)	(250)
Beginning Operating Funds	-	-	-	(0)	-
Ending Operating Funds	\$ 52	\$ (250)	\$ 302	-120.7%	\$ (250)
Days of Operating Funds	76	(365)	441		(365)
Target Operating Reserve					
60 Days of Operating Revenues	\$ 42	\$ 42			\$ 42
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Street Improvement Fund
September 30, 2021
(in thousands)

	YTD	YTD	YTD	YTD	FY2021
<u>Revenues</u>	Actual	Budget	Budget	Variance	Amended
			Variance	%	Budget
Fees & Other	\$ 6,144	\$ 5,870	\$ 274	4.7%	\$ 5,870
Interest Income	28	140	(112)	-79.7%	140
Trsf from Other Funds	260	260	-	0.0%	260
Total Revenues	6,432	6,270	162	2.6%	6,270
<u>Expenditures</u>					
Street Maintenance	772	2,790	(2,018)	-72.3%	2,790
Salaries and Benefits	24	127	(103)	-80.9%	127
Alloc. Costs from City Dept.	138	138	-	0.0%	138
Contractual Services	(87)	32	(119)	-375.6%	32
Annual Capital	3,467	6,711	(3,244)	-48.3%	6,711
Transfers to Debt Service Fund	346	346	(0)	0.0%	346
Utility Admin reimbursement	115	115	(0)	0.0%	115
Total Expenditures	4,774	10,259	(5,485)	-53.5%	10,259
Net Increase/(Decrease)	1,658	(3,989)	5,647	-141.6%	(3,989)
Beginning Operating Funds	7,720	5,967	1,753	29.4%	5,967
Ending Operating Funds	\$ 9,378	\$ 1,978	\$ 7,400	374.0%	\$ 1,978
Days of Operating Funds	334	70	263		70
Target Operating Reserve					
60 Days of Operating Revenues	\$ 978	\$ 978			\$ 978
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS

Drainage Fund

September 30, 2021

(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Fees	\$ 1,025	\$ 962	\$ 63	6.6%	\$ 962
Interest Income	5	47	(42)	-89.9%	47
Total Revenues	1,030	1,009	21	2.1%	1,009
<u>Expenditures</u>					
Storm System Capital	1,719	1,765	(46)	-2.6%	1,765
Contractual Engineering/Planning	21	-	21	0.0%	-
Alloc. Costs from City Dept.	187	187	0	0.0%	187
Contractual Services	4	-	4	0.0%	-
Transfer to Debt Service Fund	79	79	0	0.0%	79
Utility Admin reimbursement	50	50	0	0.0%	50
Miscellaneous	(1)	5	(6)	-126.6%	5
Total Expenditures	2,060	2,086	(27)	-1.3%	2,086
Net Increase/(Decrease)	(1,030)	(1,077)	48	-4.4%	(1,077)
Beginning Operating Funds	1,859	393	1,467	373.5%	393
Ending Operating Funds	\$ 830	\$ (685)	\$ 1,514	-221.2%	\$ (685)
Days of Operating Funds	145	(120)	265		(120)
Target Operating Reserve					
60 Days of Operating Revenues	\$ 160	\$ 160			\$ 160

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 2,325	\$ 2,272	\$ 54	2.4%	\$ 2,272
Property tax - County	1,281	1,229	51	4.2%	1,229
Interest Income	12	30	(18)	-61.0%	30
Total Revenues	3,618	3,531	87	2.5%	3,531
<u>Expenditures</u>					
Transfer to Debt Service Fund	723	723	(0)	0.0%	723
Contractual & Project Cost Reimb.	25	25	-	0.0%	25
Transfer to General Fund for Reimb.	2,550	2,550	-	0.0%	2,550
Total Expenditures	3,298	3,298	(0)	0.0%	3,298
Net Increase/(Decrease)	320	233	87	37.2%	233
Beginning Operating Funds	1,753	1,751	2	0.1%	1,751
Ending Operating Funds	\$ 2,073	\$ 1,984	\$ 89	4.5%	\$ 1,984
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 396	\$ 391	\$ 5	1.3%	\$ 391
Interest Income	1	6	(5)	-83.3%	6
Total Revenues	397	397	(0)	0.0%	397
<u>Expenditures</u>					
Construction Costs	-	52	(52)	0.0%	52
Parks and Recreation	66	70	(4)	-6.3%	70
Transfer to Debt Service Fund	138	138	-	0.0%	138
Transfer to Other Funds	260	260	-	0.0%	260
Total Expenditures	464	520	(56)	-10.8%	520
Net Increase/(Decrease)	(66)	(123)	56	-45.9%	(123)
Beginning Operating Funds	222	107	116	108.6%	107
Ending Operating Funds	\$ 156	\$ (16)	\$ 172	-1054.7%	\$ (16)
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 223	\$ 215	\$ 8	3.8%	\$ 215
Interest	2	5	(3)	-59.0%	5
Total Revenues	225	220	5	2.4%	220
<u>Expenditures</u>					
Contractual Services	59	550	(491)	0.0%	550
Downtown Façade Grant Program	-	75	(75)	0.0%	75
Street Systems	10	-	10	0.0%	-
Total Expenditures	69	625	(556)	-89.0%	625
Net Increase/(Decrease)	156	(405)	561	-138.5%	(405)
Beginning Operating Funds	546	504	42	8.2%	504
Ending Operating Funds	\$ 701	\$ 99	\$ 603	610.9%	\$ 99
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 281	\$ 273	\$ 9	3.2%	\$ 273
Property tax - County	197	184	13	7.2%	184
Interest Income	1	5	(4)	-81.0%	5
Total Revenues	479	462	18	3.9%	462
<u>Expenditures</u>					
Transfer to Other Funds	160	160	-	0.0%	160
Transfer to Debt Service	294	294	(0)	0.0%	294
Total Expenditures	454	454	(0)	0.0%	454
Net Increase/(Decrease)	25	7	18	245.0%	7
Beginning Operating Funds	59	55	4	6.8%	55
Ending Operating Funds	\$ 84	\$ 63	\$ 22	34.6%	\$ 63
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - North Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 121	\$ 120	\$ 1	0.9%	\$ 120
Property tax - County	85	80	5	5.9%	80
Interest Income	1	3	(2)	-79.4%	3
Total Revenues	206	202	4	1.8%	202
<u>Expenditures</u>					
Contractual Services	85	85	-	0.0%	85
Transfer to Debt Service	117	117	(0)	0.0%	117
Total Expenditures	202	202	(0)	0.0%	202
Net Increase/(Decrease)	4	0	4	1404.9%	0
Beginning Operating Funds	71	51	20	38.8%	51
Ending Operating Funds	\$ 75	\$ 51	\$ 23	45.8%	\$ 51
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
BTU - City
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues					
Retail	\$ 47,732	\$ 48,024	\$ (292)	-0.6%	\$ 48,024
Wholesale	15,727	15,398	329	2.1%	15,398
Fuel Revenues	236,748	68,137	168,611	247.5%	68,137
Regulatory Charge Pass Thru	18,142	18,817	(675)	-3.6%	18,817
TCOS Revenue	34,913	32,799	2,114	6.4%	32,799
Other Operating Revenues	9,400	5,420	3,980	73.4%	5,420
<i>Total Operating Revenues</i>	362,661	188,594	174,067	92.3%	188,594
Non-Operating Revenues					
Interest Income	363	820	(457)	-55.7%	820
Total Revenues	363,024	189,414	173,609	91.7%	189,414
<u>Expenditures</u>					
Operating Expenses					
Energy Cost	251,047	68,137	182,910	268.4%	68,137
Capacity Cost	778	792	(14)	-1.8%	792
TCOS Expense	18,513	18,817	(303)	-1.6%	18,817
TCOS Expense - Wholesale	2,376	2,490	(114)	-4.6%	2,490
Departmental Expenses	25,902	26,312	(410)	-1.6%	26,312
Admin. Reimbursement to COB	3,601	3,597	4	0.1%	3,597
Admin. Reimbursement from COB	(1,930)	(1,886)	(44)	2.3%	(1,886)
<i>Total Operating Expenses</i>	300,286	118,258	182,028	153.9%	118,258
Non-Operating Expenses					
Annual Capital	24,034	31,895	(7,861)	-24.6%	31,895
Right of Way Payments	13,829	13,202	627	4.8%	13,202
Debt Service	19,702	24,820	(5,118)	-20.6%	24,820
<i>Total Non-Operating Expenses</i>	57,565	69,917	(12,352)	-17.7%	69,917
Total Expenditures	357,851	188,175	169,676	90.2%	188,175
Net Increase/(Decrease)	5,173	1,239	3,933	317.4%	1,239
Beginning Operating Cash	77,216	80,561	(3,345)	-4.2%	80,561
	\$ 82,388	\$ 81,800	\$ 588	0.7%	\$ 81,800
Rate Stabilization Fund	1,725	1,733	(8)	-0.5%	1,733
Total	\$ 84,113	\$ 83,533	\$ 580	0.7%	\$ 83,533
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 32,415	\$ 32,415			\$ 32,415
Target Operating Reserve					
175 Days of Operating Expenses	\$ 63,029	\$ 63,029			\$ 63,029

CITY OF BRYAN, TEXAS
BTU - Rural
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues	28,054	27,385	669	2.4%	27,385
Fuel Revenues	13,618	13,413	205	1.5%	13,413
Regulatory Charge Pass Thru	5,860	6,132	(272)	-4.4%	6,132
Other Operating Revenues	475	450	25	5.6%	450
<i>Total Operating Revenues</i>	<u>48,007</u>	<u>47,380</u>	<u>627</u>	<u>1.3%</u>	<u>47,380</u>
Non-Operating Revenues					
Interest Income	69	146	(78)	-53.0%	146
Total Revenues	<u>48,076</u>	<u>47,526</u>	<u>550</u>	<u>1.2%</u>	<u>47,526</u>
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	10,827	10,505	323	3.1%	10,505
Purchased Power - Fuel	22,863	13,413	9,450	70.5%	13,413
Regulatory Charge	6,178	6,132	46	0.8%	6,132
Departmental Expense	2,325	2,806	(482)	-17.2%	2,806
<i>Total Operating Expenses</i>	<u>42,193</u>	<u>32,856</u>	<u>9,337</u>	<u>28.4%</u>	<u>32,856</u>
Non-Operating Expenses					
Annual Capital	15,888	11,059	4,829	43.7%	11,059
Debt Service	2,968	3,824	(855)	-22.4%	3,824
<i>Total Non-Operating Expenses</i>	<u>18,856</u>	<u>14,883</u>	<u>3,974</u>	<u>26.7%</u>	<u>14,883</u>
Total Expenditures	<u>61,049</u>	<u>47,738</u>	<u>13,310</u>	<u>27.9%</u>	<u>47,738</u>
Net Increase/(Decrease)	(12,973)	(213)	(12,761)	6005.0%	(213)
Beginning Operating Cash	20,950	17,988	2,963	16.5%	17,988
Ending Operating Cash	<u>\$ 7,977</u>	<u>\$ 17,775</u>	<u>\$ (9,798)</u>	<u>-55.1%</u>	<u>\$ 17,775</u>
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	\$ 4,107	\$ 4,107			\$ 4,107
Target Operating Reserve					
60 Days of Operating Expenses	\$ 5,476	\$ 5,476			\$ 5,476

CITY OF BRYAN, TEXAS
Water Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Water Sales	\$ 12,660	\$ 12,400	\$ 260	2.1%	\$ 12,400
Water Penalties	127	130	(3)	-1.9%	130
Miscellaneous	466	539	(73)	-13.6%	539
<i>Total Operating Revenues</i>	<u>13,253</u>	<u>13,069</u>	<u>184</u>	<u>1.4%</u>	<u>13,069</u>
Non-Operating Revenues					
Interest Income	52	160	(108)	-67.4%	160
Gain on Sale of Asset	31	-	31	0.0%	-
Water Tap Fees	332	185	147	79.4%	185
Oil & Gas Royalty	0	0	(0)	-67.7%	0
Inventory Markup	23	21	2	10.9%	21
Miscellaneous Non-Operating Income	352	53	299	564.5%	53
Transfers from Other Funds	25	25	0	0.0%	25
<i>Total Non-Operating Revenues</i>	<u>816</u>	<u>444</u>	<u>372</u>	<u>83.6%</u>	<u>444</u>
Total Revenues	<u>14,069</u>	<u>13,513</u>	<u>556</u>	<u>4.1%</u>	<u>13,513</u>
<u>Expenditures</u>					
Operating Expenses					
Water Administration	834	682	153	22.4%	682
Water Production	2,653	3,045	(392)	-12.9%	3,045
Water Distribution	2,536	2,753	(218)	-7.9%	2,753
General & Admin. Reimbursement	529	529	0	0.0%	529
Transfer to Other Funds	315	315	(0)	0.0%	315
Transfer to BTU	554	554	(0)	0.0%	554
<i>Total Operating Expenses</i>	<u>7,421</u>	<u>7,877</u>	<u>(457)</u>	<u>-5.8%</u>	<u>7,877</u>
Non-Operating Expenses					
Annual Capital	1,797	3,650	(1,853)	-50.8%	3,650
Right of Way Payments	666	653	13	1.9%	653
Paying Agent Fee & Misc. Debt Expense	0	15	(15)	-98.2%	15
Bond Sale Expense	-	20	(20)	0.0%	20
Debt Service	3,566	3,540	26	0.7%	3,540
<i>Total Non-Operating Expenses</i>	<u>6,029</u>	<u>7,878</u>	<u>(1,849)</u>	<u>-23.5%</u>	<u>7,878</u>
Total Expenditures	<u>13,449</u>	<u>15,755</u>	<u>(2,306)</u>	<u>-14.6%</u>	<u>15,755</u>
Net Increase/(Decrease)	620	(2,242)	2,862	-127.6%	(2,242)
Beginning Operating Funds	9,087	6,470	2,617	40.4%	6,470
Ending Operating Funds	<u>\$ 9,707</u>	<u>\$ 4,228</u>	<u>\$ 5,478</u>	<u>129.6%</u>	<u>\$ 4,228</u>
Days of Operating Funds	450	196	254		196
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,313	\$ 1,313			\$ 1,313
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Sewer System Revenue	\$ 12,987	\$ 12,300	\$ 687	5.6%	\$ 12,300
Sewer Penalties	110	117	(7)	-6.2%	117
Miscellaneous	5	5	(0)	-4.8%	5
Pretreatment Fees	522	561	(39)	-6.9%	561
Oil/Gas Permit Fees	40	40	0	0.3%	40
Mobile Food Vendors	24	15	9	58.3%	15
Hauler & Sewer Inspection Fees	4	8	(4)	-48.5%	8
<i>Total Operating Revenues</i>	<u>13,691</u>	<u>13,045</u>	<u>646</u>	<u>5.0%</u>	<u>13,045</u>
Non-Operating Revenues					
Sewer Tap Fees	265	140	125	89.0%	140
Miscellaneous Non-Operating Income	31	29	2	5.3%	29
Transfers from Other Funds	266	266	0	0.0%	266
Interest Income	52	200	(148)	-74.1%	200
Gain on Sale of Asset	39	-	39	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>652</u>	<u>635</u>	<u>17</u>	<u>2.7%</u>	<u>635</u>
Total Revenues	<u>14,343</u>	<u>13,680</u>	<u>663</u>	<u>4.8%</u>	<u>13,680</u>
<u>Expenditures</u>					
Operating Expenses					
Wastewater Administration	771	636	136	21.3%	636
Wastewater Collection	2,159	2,444	(285)	-11.6%	2,444
Wastewater Pre-Treatment	95	104	(10)	-9.2%	104
Wastewater Treatment	2,698	2,820	(122)	-4.3%	2,820
Environmental Services	662	683	(21)	-3.1%	683
General & Admin Reimbursement	523	523	0	0.0%	523
Transfer to Other Funds	50	50	(0)	0.0%	50
Transfer to BTU	542	542	0	0.0%	542
<i>Total Operating Expenses</i>	<u>7,500</u>	<u>7,802</u>	<u>(302)</u>	<u>-3.9%</u>	<u>7,802</u>
Non-Operating Expenses					
Annual Capital	1,931	3,305	(1,374)	-41.6%	3,305
Right of Way Payments	652	650	3	0.4%	650
Paying Agent Fee	0	5	(5)	-94.3%	5
Debt Service	3,750	3,719	32	0.8%	3,719
<i>Total Non-Operating Expenses</i>	<u>6,334</u>	<u>7,678</u>	<u>(1,344)</u>	<u>-17.5%</u>	<u>7,678</u>
Total Expenditures	<u>13,834</u>	<u>15,480</u>	<u>(1,646)</u>	<u>-10.6%</u>	<u>15,480</u>
Net Increase/(Decrease)	509	(1,800)	2,309	-128.3%	(1,800)
Beginning Operating Funds	9,660	6,775	2,885	42.6%	6,775
Ending Operating Funds	<u>\$ 10,169</u>	<u>\$ 4,975</u>	<u>\$ 5,194</u>	<u>104.4%</u>	<u>\$ 4,975</u>
Days of Operating Funds	476	233			233
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,300	\$ 1,300			\$ 1,300
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Residential Refuse	\$ 4,514	\$ 4,593	\$ (80)	-1.7%	\$ 4,593
Commercial Refuse	3,717	3,706	11	0.3%	3,706
Penalties	74	75	(1)	-1.9%	75
License & Permit Fees	71	70	1	2.1%	70
Miscellaneous	(8)	9	(17)	-193.4%	9
<i>Total Operating Revenues</i>	<u>8,367</u>	<u>8,453</u>	<u>(85)</u>	<u>-1.0%</u>	<u>8,453</u>
Non-Operating Revenues					
Interest Income	35	100	(65)	-64.9%	100
Transfers/Reimbursements	104	104	0	0.0%	104
<i>Total Non-Operating Revenues</i>	<u>187</u>	<u>204</u>	<u>(17)</u>	<u>-8.3%</u>	<u>204</u>
Total Revenues	<u>8,554</u>	<u>8,656</u>	<u>(102)</u>	<u>-1.2%</u>	<u>8,656</u>
<u>Expenditures</u>					
Operating Expenses					
Administration	4,762	4,952	(190)	-3.8%	4,952
Call Center	320	370	(50)	-13.5%	370
Recycling	223	300	(77)	-25.6%	300
<i>Total Operating Expenses</i>	<u>5,305</u>	<u>5,622</u>	<u>(317)</u>	<u>-5.6%</u>	<u>5,622</u>
Non-Operating Expenses					
General & Admin. Reimbursement	533	533	(0)	0.0%	533
Transfer to Wastewater	31	31	0	0.0%	31
Transfer to BTU	604	604	0	0.0%	604
Transfer to Other Funds	43	13	30	0.0%	13
Right of Way Payments	411	433	(21)	-5.0%	433
Annual Capital	956	1,784	(828)	-46.4%	1,784
Debt Service	30	-	30	0.0%	-
<i>Total Non-Operating Expenses</i>	<u>2,609</u>	<u>3,398</u>	<u>(789)</u>	<u>-23.2%</u>	<u>3,398</u>
Total Expenditures	<u>7,915</u>	<u>9,020</u>	<u>(1,106)</u>	<u>-12.3%</u>	<u>9,020</u>
Net Increase/(Decrease)	639	(364)	1,004	-275.6%	(364)
Beginning Operating Funds	7,615	7,140	475	6.7%	7,140
Ending Operating Funds	<u>\$ 8,254</u>	<u>\$ 6,776</u>	<u>\$ 1,479</u>	<u>21.8%</u>	<u>\$ 6,776</u>
Days of Operating Funds	536	440	96		440
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 937	\$ 937			\$ 937

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 235	\$ 231	\$ 4	1.9%	\$ 231
Fuel Revenue	360	309	51	16.6%	309
<i>Total Operating Revenues</i>	<u>595</u>	<u>539</u>	<u>56</u>	<u>10.3%</u>	<u>539</u>
Non-Operating Revenues					
Grants	7	50	(43)	-86.7%	50
Interest Income	0	1	(1)	-76.6%	1
Misc. Revenues	2	1	1	69.0%	1
Transfers from General Fund	235	235	-	0.0%	235
<i>Total Non-Operating Revenues</i>	<u>244</u>	<u>287</u>	<u>(44)</u>	<u>-15.2%</u>	<u>287</u>
Total Revenues	<u>839</u>	<u>827</u>	<u>12</u>	<u>1.5%</u>	<u>827</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	190	196	(6)	-2.8%	196
Supplies	11	12	(1)	-4.5%	12
Fuel for Resale	205	229	(24)	-10.7%	229
Maintenance	16	12	4	32.9%	12
Other Services and Charges	57	37	20	53.5%	37
<i>Total Operating Expenses</i>	<u>479</u>	<u>486</u>	<u>(7)</u>	<u>-1.4%</u>	<u>486</u>
Non-Operating Expenses					
Debt Service	28	81	(53)	-65.8%	81
Annual Capital	-	103	(103)	0.0%	103
General & Admin. Reimbursement	113	113	(0)	0.0%	113
<i>Total Non-Operating Expenses</i>	<u>140</u>	<u>297</u>	<u>(157)</u>	<u>-52.7%</u>	<u>297</u>
Total Expenditures	<u>619</u>	<u>783</u>	<u>(163)</u>	<u>-20.9%</u>	<u>783</u>
Net Increase/(Decrease)	219	44	175	398.0%	44
Beginning Operating Funds	103	64	39	60.8%	64
Ending Operating Funds	<u>\$ 322</u>	<u>\$ 108</u>	<u>\$ 214</u>	<u>198.5%</u>	<u>\$ 108</u>
Days of Operating Funds	242	81	161		81
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 81	\$ 81			\$ 81
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Interest Income	\$ (1)	\$ 19	\$ (20)	-104.0%	\$ 19
Miscellaneous Revenues	239	-	239	0.0%	-
Total Revenues	238	19	219	0.0%	19
Transfers from Other Funds	3,500	-	3,500	0.0%	-
Total Revenues and Transfers In	3,738	19	3,719	0.0%	19
<u>Expenditures</u>					
Utilities Services	0	4	(4)	-90.0%	4
Annual Capital	7,121	7,300	(179)	-2.5%	7,300
Liability Insurance	4	4	-	0.0%	4
Contractual Services	35	16	19	120.2%	16
Professional Services	6	-	6	0.0%	-
Alloc Cost From City Dept.	50	50	(0)	0.0%	50
Contractual Obligations	525	525	(0)	0.0%	1,125
Lake Walk Innovation Center Operations	600	600	-	0.0%	-
Contributions	-	7	(7)	0.0%	7
Total Expenditures	8,340	8,505	(165)	-1.9%	8,505
Net Increase/(Decrease)	(4,602)	(8,486)	3,884	-45.8%	(8,486)
Beginning Operating Funds	4,890	4,493	397	8.8%	4,493
Ending Operating Funds	\$ 288	\$ (3,992)	\$ 4,280	-107.2%	\$ (3,992)
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Liability/Workers Comp Ins Premiums	\$ 2,418	\$ 2,354	\$ 64	2.7%	\$ 2,354
<i>Total Operating Revenues</i>	<u>2,418</u>	<u>2,354</u>	<u>64</u>	<u>2.7%</u>	<u>2,354</u>
Non-Operating Revenues					
Interest Income	13	65	(52)	-80.2%	65
Miscellaneous revenues	5	5	0	0.0%	5
S/L Aggregate Refund	133	60	73	0.0%	60
Insurance Reimbursements	1,128	2	1,126	0.0%	2
<i>Total Non-Operating Revenues</i>	<u>1,279</u>	<u>131</u>	<u>1,148</u>	<u>876.3%</u>	<u>131</u>
Total Revenues	<u>3,697</u>	<u>2,485</u>	<u>1,212</u>	<u>48.8%</u>	<u>2,485</u>
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	520	588	(68)	-11.5%	588
Supplies	84	112	(28)	-25.4%	112
Maintenance	-	1	(1)	0.0%	1
Other Services & Charges	85	141	(56)	-39.7%	141
Judgment & Damage Claims	10	40	(30)	-73.8%	40
Liability Insurance	721	735	(14)	-1.9%	734
Claims Administration	47	50	(2)	-4.0%	50
Workers Comp & Liability Claims	962	1,151	(189)	-16.4%	1,151
<i>Total Operating Expenses</i>	<u>2,430</u>	<u>2,817</u>	<u>(387)</u>	<u>-13.7%</u>	<u>2,817</u>
Non-Operating Expenses					
Allocated Cost from City Depts.	241	241	-	0.0%	241
Transfer to Other Funds	100	100	-	0.0%	100
Debt Service	6	-	6	0.0%	-
<i>Total Non-Operating Expenses</i>	<u>347</u>	<u>341</u>	<u>6</u>	<u>1.7%</u>	<u>341</u>
Total Expenditures	<u>2,777</u>	<u>3,158</u>	<u>(381)</u>	<u>-12.1%</u>	<u>3,158</u>
Net Increase/(Decrease)	920	(673)	1,593	-236.7%	(673)
Beginning Operating Funds	4,731	3,697	1,034	28.0%	3,697
Ending Operating Funds	<u>\$ 5,652</u>	<u>\$ 3,025</u>	<u>\$ 2,627</u>	<u>86.9%</u>	<u>\$ 3,025</u>
Days of Operating Funds	732	392	340		392
Target Operating Reserve	\$ 2,400	\$ 2,400			\$ 2,400

Operating Funds = Working Capital

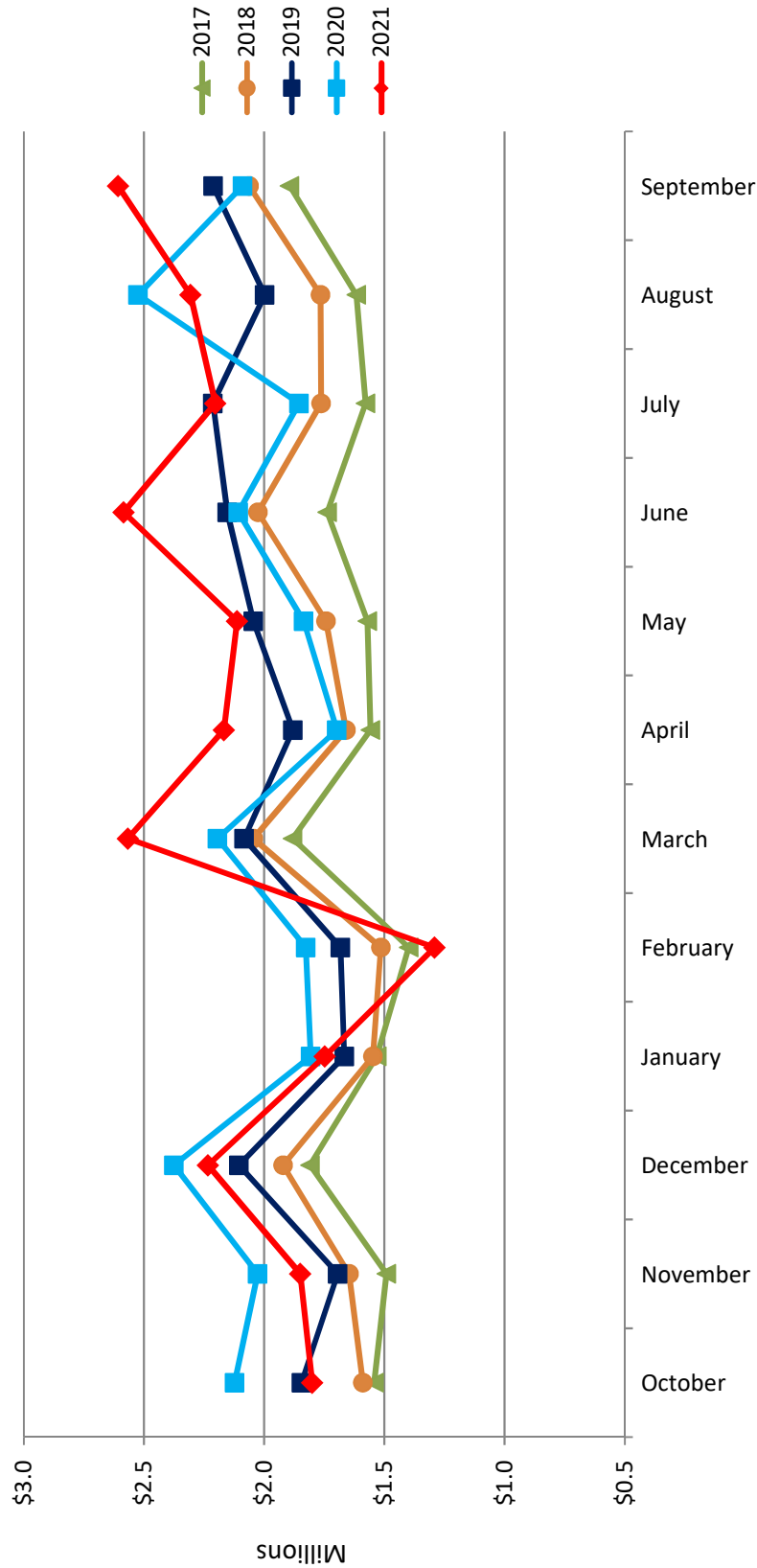
CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
September 30, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Employee Contributions	\$ 2,331	\$ 2,371	\$ (40)	-1.7%	\$ 2,371
City Contributions	11,790	11,471	319	2.8%	11,471
Retiree Health Premiums	672	657	16	2.4%	657
<i>Total Operating Revenues</i>	<u>14,793</u>	<u>14,499</u>	<u>294</u>	<u>2.0%</u>	<u>14,499</u>
Non-Operating Revenues					
Interest Income	10	30	(20)	-65.6%	30
Stop/Loss Aggregate Refund	1,392	-	1,392	0.0%	-
Flex Admin Fee	7	9	(2)	-17.9%	9
Health Claim Rebates	621	199	422	212.6%	199
BISD Reimbursement	319	367	(48)	-13.1%	367
Transfers In	100	100	-	0.0%	100
<i>Total Non-Operating Revenues</i>	<u>2,456</u>	<u>705</u>	<u>1,751</u>	<u>248.3%</u>	<u>705</u>
Total Revenues	<u>17,249</u>	<u>15,205</u>	<u>2,045</u>	<u>13.4%</u>	<u>15,205</u>
<u>Expenditures</u>					
Operating Expenses					
Administrative Reimbursements	189	189	-	0.0%	189
Claims Administration	11	12	(1)	-12.2%	12
Health Insurance Administration	161	614	(452)	-73.7%	614
Health Insurance Claims	11,752	13,394	(1,642)	-12.3%	13,394
Health Saving Account	213	232	(19)	-8.4%	232
Employee Assistance Program	14	14	(0)	-0.6%	14
Affordable Care Act Compliance Fees	6	6	0	4.6%	6
Stop Loss Premium	1,064	1,139	(74)	-6.5%	1,139
<i>Total Operating Expenses</i>	<u>13,410</u>	<u>15,600</u>	<u>(2,190)</u>	<u>-14.0%</u>	<u>15,600</u>
Non-Operating Expenses					
Employee Health Center	293	367	(74)	-20.1%	367
BISD Health Center Expense	292	367	(75)	-20.5%	367
<i>Total Non-Operating Expenses</i>	<u>585</u>	<u>734</u>	<u>(149)</u>	<u>-20.3%</u>	<u>734</u>
Total Expenditures	<u>13,995</u>	<u>16,334</u>	<u>(2,339)</u>	<u>-14.3%</u>	<u>16,334</u>
Net Increase/(Decrease)	3,254	(1,130)	4,383	-388.0%	(1,130)
Beginning Operating Funds	1,897	1,370	527	38.5%	1,370
Ending Operating Funds	<u>\$ 5,151</u>	<u>\$ 240</u>	<u>\$ 4,910</u>	<u>2045.0%</u>	<u>\$ 240</u>
Days of Operating Funds	121	6	115		6
Target Operating Reserve					
30 Days of Budgeted Expenditures	\$ 1,300	\$ 1,300			\$ 1,300
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Warehouse Fund Summary
September 30, 2021
(in thousands)

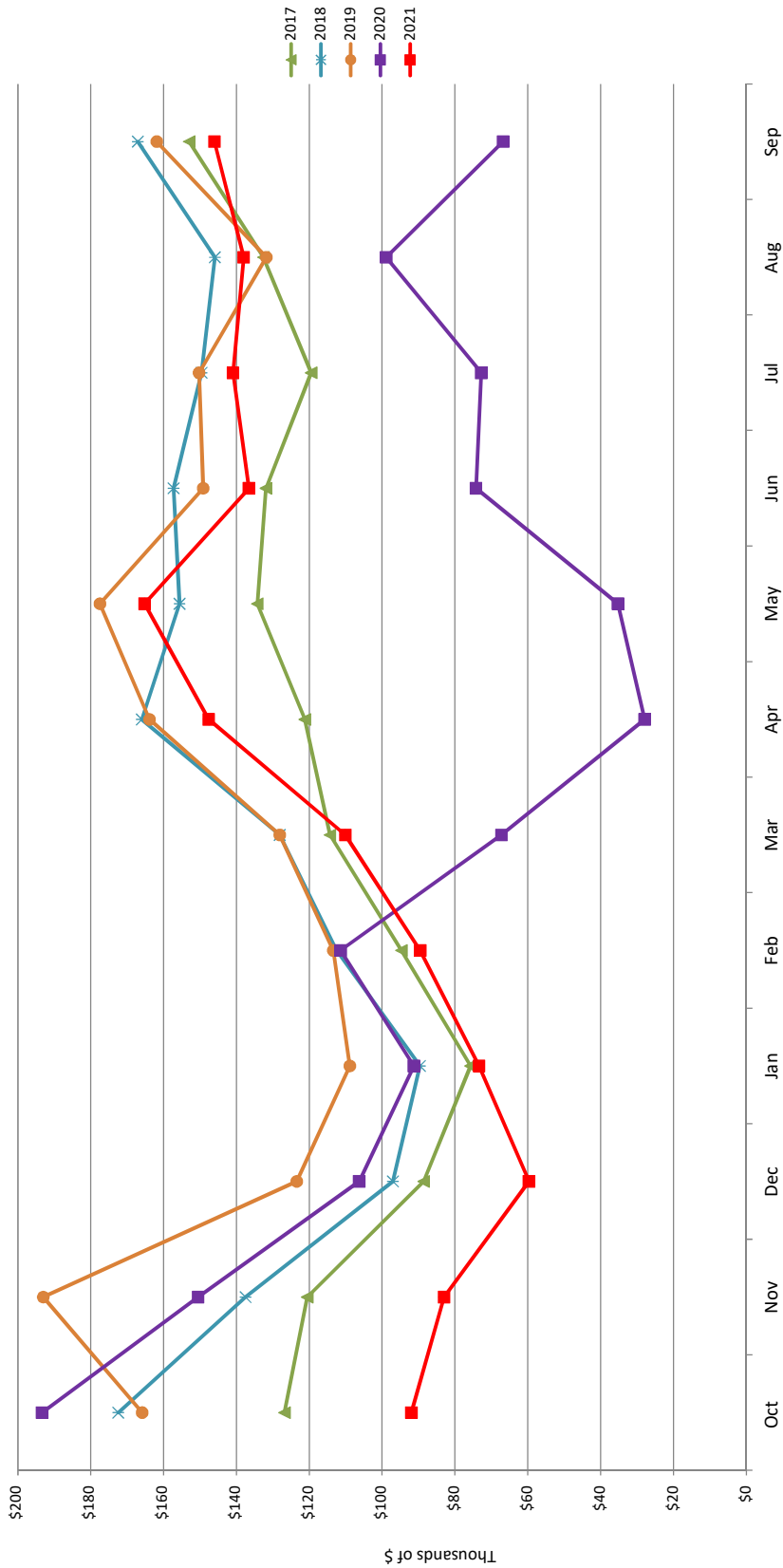
	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Fuel Mark-up	\$ 86	\$ 58	\$ 28	48.8%	\$ 58
Inventory Mark-up	9	8	1	13.6%	8
<i>Total Operating Revenues</i>	<u>95</u>	<u>66</u>	<u>29</u>	<u>44.4%</u>	<u>66</u>
Non-Operating Revenues					
Interest Income	0	1	(0)	-86.9%	1
Misc. Revenues	0	0	(0)	-96.0%	0
Transfers from Other Funds	234	234	(0)	0.0%	234
<i>Total Non-Operating Revenues</i>	<u>234</u>	<u>235</u>	<u>(1)</u>	<u>-0.3%</u>	<u>235</u>
Total Revenues	<u>329</u>	<u>301</u>	<u>28</u>	<u>9.5%</u>	<u>301</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	238	232	6	2.6%	232
Supplies	12	16	(4)	-24.2%	16
Maintenance	1	2	(1)	-46.6%	2
Other Services and Charges	83	85	(2)	-2.5%	85
Total Expenditures	<u>334</u>	<u>334</u>	<u>(1)</u>	<u>-0.2%</u>	<u>334</u>
Net Increase/(Decrease)	(4)	(34)	29	-87.1%	(34)
Beginning Operating Funds	24	34	(10)	-28.3%	34
Ending Operating Funds	<u>\$ 20</u>	<u>\$ 0</u>	<u>\$ 20</u>	<u>98869.9%</u>	<u>\$ 0</u>
Days of Operating Funds	22	0	22		0
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

City of Bryan Sales Tax Analysis* Current & Last Four Fiscal Years



* Includes sales tax receipts collected by the State and sales tax receipts collected by the City of Bryan

City of Bryan Hotel Occupancy Tax Revenue Trends



Month	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Total for FY 2017	\$ 126,779	\$ 120,569	\$ 88,550	\$ 75,698	\$ 94,715	\$ 114,299	\$ 121,214	\$ 134,242	\$ 131,896	\$ 119,475	\$ 132,607	\$ 152,986	\$ 1,413,030
Total for FY 2018	\$ 172,427	\$ 137,466	\$ 97,019	\$ 89,603	\$ 112,491	\$ 128,070	\$ 165,975	\$ 155,619	\$ 157,250	\$ 149,579	\$ 145,946	\$ 167,043	\$ 1,678,488
Total for FY 2019	\$ 165,899	\$ 193,036	\$ 123,421	\$ 108,860	\$ 113,396	\$ 128,066	\$ 163,860	\$ 177,451	\$ 149,144	\$ 150,247	\$ 131,771	\$ 161,854	\$ 1,767,005
Total for FY 2020	\$ 193,348	\$ 150,534	\$ 106,274	\$ 91,295	\$ 111,419	\$ 67,232	\$ 27,909	\$ 35,234	\$ 74,210	\$ 72,729	\$ 98,845	\$ 66,757	\$ 1,095,785
Total for FY 2021	\$ 91,934	\$ 83,010	\$ 59,664	\$ 73,383	\$ 89,534	\$ 110,067	\$ 147,612	\$ 165,197	\$ 136,533	\$ 140,958	\$ 137,984	\$ 146,016	\$ 1,381,892
Monthly budget	\$ 81,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 81,000	\$ 81,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 117,000	\$ 900,000
YTD Budget													\$ 900,000
\$ Over/(Under) YTD													\$ 481,892
% Over/(Under) YTD													53.54%
FY 2021 Budget													\$ 900,000