



QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2022

FOR THE THREE MONTHS ENDING DECEMBER 31, 2021

UNAUDITED

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CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
December 31, 2021
(in thousands)

	YTD	YTD	YTD	FY2022
	Actual	Budget	Budget	Amended
			Variance	Budget
Governmental Funds				
General	\$ 1,759	\$ 709	\$ 1,050	\$ (8,117)
Debt Service	3,412	4,778	(1,366)	522
Hotel/Motel Tax	150	52	97	(154)
Oil & Gas Fund	71	53	17	312
Capital Reserve Fund	1	2	(1)	6
Midtown Park Operations	(89)	(606)	516	(1,041)
Midtown Park Construction	7	(897)	904	(4,950)
Phillips Event Center	29	86	(57)	26
Queen and Palace Theaters	72	2	70	119
Street Improvement Fund	189	(571)	760	(2,549)
Drainage Improvement	59	(143)	202	(571)
TIRZ #10-Traditions	1,395	1,391	4	179
TIRZ #19-Nash Street	158	159	(0)	131
TIRZ #21-Downtown Bryan	94	68	26	(43)
TIRZ #22-Target	183	183	(0)	7
TIRZ #22-North	76	54	22	(1)
Community Development	(347)	74	(422)	-
Grant Fund	8	-	8	-
Court Technology	7	(0)	8	(2)
Miscellaneous Trusts	22	-	22	-
Enterprise Funds				
BTU - City	16,329	3,666	12,663	5,647
BTU - Rural	6,212	1,882	4,330	483
Water	910	813	97	(2,296)
Wastewater	322	(360)	681	(4,046)
Solid Waste	385	341	44	(501)
Airport	(31)	(30)	(1)	7
Bryan Commerce & Development	(671)	(175)	(496)	793
Internal Service Funds				
Self-Insurance Fund	(706)	(658)	(48)	(642)
Employee Benefits Fund	871	(553)	1,425	(714)
Warehouse Fund	13	(8)	20	(31)
Change in Fund Balance	\$ 30,891	\$ 10,314	\$ 20,577	\$ (17,426)

General Fund

The General Fund fund balance available for operations at December 31, 2021 was \$44,934k, or 183 days of operating expenditures. This balance is \$1,958k, or 4.6%, above budgeted projections. This variance primarily consists of higher than expected beginning fund balances of \$4,817k due to higher than expected revenues of \$5,511k and expenditure savings of \$1,814k during FY 2021. During FY 2022, revenues and Right-of-Way ("ROW") Payments for the General Fund are under budget by \$1,261k, or 5.6%, and expenditures are under budget by \$2,311k, or 10.7%. Additionally, the City has restricted and committed fund balances totaling \$10,569k. A discussion of the revenue and expenditure variances is included below.

Revenue Narrative

Through December of FY 2022, General Fund Revenues, not including Transfers In or ROW Payments, are \$1,282k, or 7.0%, under budget. Notable variances include:

Sales Tax: Sales tax receipts of \$6,595k through December of FY 2022 are \$567k, or 9.4%, over budget and are \$921k, or 16.2%, above collections of \$5,674k through December of FY 2021. The FY 2022 budget variance is driven by increased sales tax revenues in food services, big box retailers, and construction activities.

Property Tax: Property tax revenue collections, including penalties and interest, of \$6,839k are \$2,591k, or 27.5%, under budget due to the timing of collections. Some large payees, such as mortgage companies, fluctuate between December and January payments year over year. For FY 2022, 72.5% of budgeted property tax revenues have been collected through December. In FY 2021, property tax revenues were 80.3% collected through December.

Licenses and Permits: License and Permit revenues of \$440k are \$258k, or 141.5%, over budget. In FY 2022, 682 building permits have been issued, a 20.3% increase over the 567 permits issued through December of FY 2021. Additionally, in FY 2022, the average value per permit issued is \$183k, a 10.7% increase over the average value per permit issued in FY 2021 of \$165k.

Fines: Fines of \$365k are \$98k, or 36.6%, over budget due to an increase in citations issued. Through December of FY 2022, 2,491 citations have been issued, a 54.9% increase from citations issued through December of FY 2021, and the average fine per citation issued of \$147 has increased by \$36, or 32.9%, from December of FY 2021.

Miscellaneous Income: Actual receipts of \$571k through December of FY 2022 are \$341k, or 148.1%, over budget due to mixed beverage taxes which are over budget by \$65k, library gifts which are over budget by \$61k and miscellaneous police department revenues which are over budget by \$20k. Additionally, unbudgeted payments consist of payments from the Texas Division of Emergency Management ("TDEM") for fire department expenses of \$212k, auction sale proceeds of \$26k, various insurance claim proceeds of \$25k, donations from Gloria Sale Trust of \$21k, asset sale proceeds of \$13k, and tax sale property proceeds of \$13k.

Expenditure Narrative

General Fund expenditures are \$2,311k, or 10.7%, under budget through December of FY 2022. 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 \$717k, or 6.2%, primarily due to salaries and benefits which are under budget by \$963k due to 24 vacancies consisting of 16 police department vacancies, 6 fire department vacancies, and 2 municipal court vacancies. The total variance is partially offset by supplies, including first aid and minor equipment, which are over budget by \$122k, maintenance which is over budget by \$89k, training which is over budget by \$34k, recruiting expenses which are over budget by \$32k, and insurance which is over budget by \$23k.

Public Works: Public Works is under budget by \$410k, or 26.6%, due to salaries and benefits which are under budget by \$160k (currently 3 vacancies), professional services which are under budget by \$109k, contractual

services which are under budget by \$77k, general maintenance which is under budget by \$41k, and capital expenditures which are under budget by \$31k.

Development Services: Development Services are under budget by \$131k, or 16.1%, due to salaries and benefits which are under budget by \$100k (currently no vacancies) due to vacancies earlier in FY 2022, building demolitions which are under budget by \$24k, and capital expenditures which are under budget by \$9k.

Community Services: Community Services are under budget by \$235k, or 11.6%, due to salaries and benefits which are under budget by \$358k (currently 7 vacancies), utilities which are under budget by \$36k, supplies which are under budget by \$25k, and general maintenance which is under budget by \$14k. The variance is partially offset by parks improvement plan expenses which are over budget by \$102k, capital expenditures which are over budget by \$68k, and insurance which is over budget by \$27k.

Support Services: Support Services are under budget by \$239k, or 6.9%, due to salaries and benefits which are under budget by \$281k (currently 4 vacancies) due to multiple vacancies through December of FY 2022, contractual maintenance which is under budget by \$36k, supplies which are under budget by \$32k, travel/training which is under budget by \$27k, and utilities which are under budget by \$13k. The variance is partially offset by equipment maintenance, including software licensing agreements, which are over budget by \$133k and capital expenditures which are over budget by \$25k.

General Administration: General Administration is under budget by \$233k, or 16.2%, due to salaries and benefits which are under budget by \$130k (currently 2 vacancies), miscellaneous expenditures, including contributions, elections, public relations, and contractual services, which are under budget by \$83k collectively, and utilities, professional services, and training which are under budget by \$18k collectively.

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 under budget by \$1,368k, or 28.6%, primarily due to property tax collections which are under budget by \$1,295k, or 27.7%, due to the timing of collections. Some large payees, such as mortgage companies, fluctuate between December and January payments year over year.

Special Revenue Funds

Hotel Tax Fund: Total revenues are over budget by \$88k, or 17.7%, primarily due to room tax revenues which are over budget by \$69k, or 13.9%, due to higher than anticipated activity. Total expenditures are under budget by \$38k, or 8.8%, due to the timing of program and event grants.

Midtown Park Operations Fund: Total revenues are under budget by \$151k, or 98.2%, due to the timing of operations. Total expenditures are under budget by \$667k, or 87.9%, primarily due to the timing of start-up costs for both the Legends Event Center and Travis Park Fields.

Midtown Park Construction Fund: Total expenditures are under budget by \$907k, or 99.8%, due to the timing of capital projects.

Phillips Event Center ("PEC") Fund: Total revenues are under budget by \$269k, or 43.8%, primarily due to the timing of transfers in for operations and capital improvements which are under budget by \$338k, or 79.5%. The variance is partially offset by operating revenues for the Golf Course and Facilities which are over budget by \$69k, or 37.1%, collectively. Total expenditures of \$315k are \$212k, or 40.2%, under budget due to Facilities expenditures which are under budget by \$133k, Golf Course expenditures which are under budget by \$58k, and Other expenditures (not included in the profit share calculation) which are under budget by \$20k. 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 are under budget by \$152k, or 54.4%, and consist almost entirely of transfers in for operations of \$127k. Total expenditures are under budget by \$169k, or 75.3%, due to the timing of operations. Due to renovations, neither theater has been open through December of FY 2022.

Street Improvement Fund: Total revenues are over budget by \$67k, or 4.4%, due to higher than anticipated transportation fees. Total expenditures are under budget by \$667k, or 32.5%, primarily due to street maintenance which is under budget by \$564k, or 93.9%, due to the timing of material purchases for streets and other scheduled maintenance throughout the City.

Drainage Fund: Total expenditures are under budget by \$193k, or 48.6%, primarily due to the timing of storm system capital projects which are under budget by \$174k, or 55.1%.

Enterprise Funds

BTU – City Fund: Total revenues are over budget by \$12,176k, or 27.1%, primarily due to other operating revenues, including proceeds from the sale of the TMPA mine land, which are over budget by \$10,957k and increased fuel revenues which are over budget by \$1,829k. The variance is partially offset by Regulatory Charge Pass Thru revenues which are under budget by \$327k, or 7.5%, due to lower than expected expenses from other entities. Total expenditures are under budget by \$487k, or 1.2%, primarily due to departmental expenses which are under budget by \$1,881k, or 24.4%, and TCOS expenses which are under budget by \$324k, or 7.4%, due to lower than expected expenses from other entities. The variance is partially offset by energy costs which are over budget by \$1,829k, or 11.8%.

BTU – Rural Fund: Total revenues are over budget by \$4,144k, or 35.9%, primarily due to other operating revenues, including proceeds from the sale of the TMPA mine land, which are over budget by \$4,333k. Total expenditures are under budget by \$186k, or 1.9%, due to operating expenses, including departmental expenses, purchased power, and regulatory charges, which are under budget by \$374k, or 4.9%, collectively. The variance is partially offset by capital expenditures which are over budget by \$188k, or 13.2%, due to the timing of capital projects.

Water Fund: Total revenues are over budget by \$103k, or 2.7%, primarily due to water sales which are over budget by \$86k, or 2.6%, and miscellaneous non-operating income which is over budget by \$38k, or 23.0%, due to an effluent sales contract. Through December of FY 2022, total effluent sales are \$185k.

Wastewater Fund: Total revenues are over budget by \$225k, or 6.4%, primarily due to the recent construction of a large number of single family homes. Total expenditures are under budget by \$457k, or 11.8%, due to maintenance which is under budget by \$153k, or 58.6%, salaries and benefits which are under budget by \$137k, or 15.2% (currently 6 vacancies), capital expenditures which are under budget by \$111k, or 7.6%, contractual services which are under budget by \$40k, or 13.5%, and utilities, insurance, and professional services which are under budget by \$36k, or 11.2%, collectively. The variance is partially offset by supplies which are over budget by \$18k, 16.5%.

Solid Waste Fund: Total expenditures are under budget by \$21k, or 1.2%, due to salaries and benefits which are under budget by \$94k, or 10.8% (currently 5 vacancies), contractual services and labor which are under budget by \$60k, or 15.1%, maintenance which is under budget by \$34k, or 35.9%, and debt service payments which are under budget by \$21k due to timing. The variance is partially offset by capital expenditures which are over budget by \$156k due to vehicle purchases budgeted in FY 2021 and supplies which are over budget by \$34k, or 33.1%.

BCD Fund: Total expenditures are over budget by \$493k, or 149.8%, primarily due to unbudgeted capital expenditures of \$438k for the Carson St. lots and \$328k for the Oak Terrace lots demolition costs.

Internal Service Funds

Self Insurance Fund: Total revenues are over budget by \$50k, or 7.9%, primarily due to miscellaneous insurance proceeds which are over budget by \$30k and liability and workers comp insurance premiums which are over budget by \$22k. Total expenditures are over budget by \$98k, or 7.6%, due to City vehicle damage claims which are over budget by \$230k and liability and workers comp claims which are over budget by \$63k, or 33.4%. The budget variance is partially offset by stop/loss aggregate refunds which are under budget by \$45k, or 150.8%, and other operating expenditures, including liability insurance and personnel services, which are under budget by \$141k, or 13.4%, collectively.

Employee Benefits Fund: Total revenues are over budget by \$230k, or 6.2%, primarily due to unbudgeted stop/loss aggregate refunds of \$167k. Additionally, City contributions are over budget by \$91k, or 3.2%, due to conservative budget estimates. Total expenditures are under budget by \$1,195k, or 27.9%, primarily due to health insurance claims which are under budget by \$1,159k, or 30.9%, and health insurance administration which is under budget by \$49k, or 97.3%, due to cost-savings from a change in health insurance administrators.

CITY OF BRYAN, TEXAS
General Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues:</u>					
City Sales Tax	\$ 6,595	\$ 6,029	\$ 567	9.4%	\$ 24,839
Property Tax	6,839	9,430	(2,591)	-27.5%	25,178
Franchise Fees	321	357	(36)	-10.0%	2,122
Licenses & Permits	440	182	258	141.5%	806
Grants	405	377	28	7.5%	1,497
Charges for Services	1,563	1,510	53	3.5%	5,471
Fines	365	268	98	36.6%	1,070
Miscellaneous/Shared Tax	571	230	341	148.1%	2,105
Subtotal Revenues	17,101	18,383	(1,282)	-7.0%	63,089
ROW Payments	4,005	3,983	21	0.5%	15,433
Transfers In	-	-	-	0.0%	3,040
Total Revenues, Transfers & ROW	21,106	22,367	(1,261)	-5.6%	81,562
<u>Expenditures :</u>					
Public Safety	10,839	11,556	(717)	-6.2%	46,106
Public Works	1,129	1,538	(410)	-26.6%	6,410
Development Services	681	811	(131)	-16.1%	3,246
Community Services	1,793	2,029	(235)	-11.6%	8,541
Support Services	3,224	3,462	(239)	-6.9%	14,089
General Administration	1,207	1,440	(233)	-16.2%	5,785
Non-departmental	1,848	2,346	(498)	-21.2%	11,600
CIP Reimb. Resolutions	150	-	150	0.0%	-
Administrative Reimbursements	(1,524)	(1,524)	(0)	0.0%	(6,097)
Total Expenditures	19,346	21,658	(2,311)	-10.7%	89,680
Net Increase/(Decrease)	1,759	709	1,050	148.2%	(8,117)
Beginning Fund Balance	53,743	48,926	4,817	9.8%	48,926
Ending Fund Balance	55,503	49,635	5,867	11.8%	40,809
Restricted or Committed Fund Balance	6,659	6,659	-	0.0%	6,659
Committed for Drainage Projects	3,910	-	3,910	0.0%	4,151
Fund Balance Available for Operations	\$ 44,934	\$ 42,976	\$ 1,958	4.6%	\$ 29,999
# of Days of Reserve	183	175	8		122
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 14,742	\$ 14,742			\$ 14,742
Target Operating Reserve					
100 Days of Operating Expenses	\$ 24,570	\$ 24,570			\$ 24,570

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Property Tax	\$ 3,388	\$ 4,683	\$ (1,295)	-27.7%	\$ 12,454
Delinquent Collections	22	23	(0)	-1.9%	90
Interest Income	2	3	(1)	-42.2%	13
BVSWMA	-	71	(71)	0.0%	370
Subtotal Revenues	3,412	4,780	(1,368)	-28.6%	12,927
Transfers In	-	-	-	0.0%	1,839
Total Revenues and Transfers	3,412	4,780	(1,368)	-28.6%	14,766
<u>Expenditures</u>					
Debt Service	-	-	-	0.0%	14,234
Debt Expense	-	2	(2)	0.0%	10
Total Expenditures	-	2	(2)	-100.0%	14,244
Net Increase/(Decrease)	3,412	4,778	(1,366)	-28.6%	522
Beginning Operating Funds	1,216	1,159	57	4.9%	1,159
Ending Operating Funds	\$ 4,628	\$ 5,937	\$ (1,309)	-22.0%	\$ 1,681
Days of Operating Funds	119	152	(34)		43
Operating Reserve					
30 Days of Operating Expenses	\$ 1,187	\$ 1,187			\$ 1,187

CITY OF BRYAN, TEXAS
Hotel Tax Fund
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Room Tax Receipts	\$ 565	\$ 496	\$ 69	13.9%	\$ 1,600
Misc. Revenues	19	-	19	0.0%	-
Interest Income	2	2	(0)	-6.7%	7
Total Revenues	586	498	88	17.7%	1,607
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Arts Council	28	28	-	0.0%	112
Chamber of Commerce	-	-	-	0.0%	5
Communications/Marketing (City of Bryan)	26	19	8	41.2%	75
Destination Bryan	320	310	10	3.2%	1,240
Historical Restoration	-	-	-	0.0%	50
Park & Rec Expense (City of Bryan)	17	22	(6)	-25.1%	90
The Stella Hotel	-	25	(25)	0.0%	100
Veterans Memorial	-	25	(25)	0.0%	25
Subtotal Program Grants	391	429	(38)	-8.8%	1,696
<u>Single Purpose/Events Grants</u>					
International Rescue & Emergency Care Assoc.	12	-	12	0.0%	-
Texas A&M Agrilife Horse Show	33	-	33	0.0%	-
Subtotal Single Purpose/Event Grants	45	16	29	177.2%	65
Total Expenditures	436	445	(9)	-2.0%	1,761
Net Increase/(Decrease)	150	52	97	185.4%	(154)
Beginning Operating Funds	2,276	2,018	258	12.8%	2,018
Ending Operating Funds	\$ 2,425	\$ 2,070	\$ 355	17.2%	\$ 1,864
Days of Operating Funds	503	429	74		386
<u>Minimum Operating Reserve Requirement</u>					
60 Days of Operating Expenses	\$ 290	\$ 290			\$ 290

CITY OF BRYAN, TEXAS
Oil & Gas Fund
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Property Taxes	\$ 31	\$ 31	\$ -	0.0%	\$ 123
Royalties	39	22	18	81.7%	185
Interest Income	1	1	(0)	-35.2%	4
Total Revenues	71	53	17	32.5%	312
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	71	53	17	32.5%	312
Beginning Operating Funds	855	825	29	3.5%	825
Ending Operating Funds	\$ 925	\$ 879	\$ 47	5.3%	\$ 1,137
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Capital Reserve Fund
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Interest Income	\$ 1	\$ 2	\$ (1)	-42.4%	\$ 6
Total Revenues	1	2	(1)	-42.4%	6
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	1	2	(1)	-42.4%	6
Beginning Operating Funds	1,243	1,248	(5)	-0.4%	1,248
Ending Operating Funds	\$ 1,244	\$ 1,249	\$ (5)	-0.4%	\$ 1,254
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Midtown Park Operations Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Legends Event Center Revenues	\$ -	-	-	0.0%	2,011
Travis Park Fields Revenues	1	88	(87)	-98.8%	350
Naming Rights	-	62	(62)	0.0%	250
Interest Income	2	4	(2)	-52.2%	15
Total Revenues	3	154	(151)	-98.2%	2,627
<u>Transfers</u>					
Transfer In from General Fund	-	-	-	0.0%	1,000
Total Transfers	-	-	-	0.0%	1,000
Total Revenues and Transfers	3	154	(151)	-98.2%	3,627
<u>Expenditures</u>					
Legends Event Center:					
Start-Up Costs	38	163	(124)	-76.5%	1,300
Contract Labor	-	191	(191)	0.0%	765
Park Operator Expenses	-	203	(203)	0.0%	1,625
Legends Event Center Expenditures	38	557	(519)	-93.1%	3,690
Travis Park Fields:					
Contract Labor	16	37	(20)	-55.6%	147
Park Operator Expenses	12	53	(41)	-77.0%	211
Capital Outlay	20	-	20	0.0%	-
Travis Park Fields Expenditures	48	90	(41)	-46.0%	358
Other:					
Salaries and Benefits	0	7	(7)	-98.2%	30
COB Operating Costs	5	83	(78)	-93.6%	500
COB Other Costs and Incentives	0	12	(12)	-99.5%	50
Capital Outlay	-	10	(10)	0.0%	40
Other Expenditures	5	113	(108)	-95.1%	619
Total Expenditures	92	760	(667)	-87.9%	4,668
Net Increase/(Decrease)	(89)	(606)	516	0.0%	(1,041)
Beginning Operating Funds	2,536	2,136	400	18.7%	2,136
Ending Operating Funds	\$ 2,446	\$ 1,530	\$ 916	59.9%	\$ 1,095
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Midtown Park Construction Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Interest Income	\$ 9	\$ 12	\$ (3)	-24.1%	\$ 50
Total Revenues	9	12	(3)	-24.1%	50
<u>Expenditures</u>					
Utilities	2	-	2	0.0%	-
Capital Projects	-	909	(909)	0.0%	5,000
Total Expenditures	2	909	(907)	-99.8%	5,000
Net Increase/(Decrease)	7	(897)	904	0.0%	(4,950)
Beginning Operating Funds	12,508	7,514	4,994	66.5%	7,514
Ending Operating Funds	\$ 12,515	\$ 6,617	\$ 5,898	89.1%	\$ 2,564
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Phillips Event Center ("PEC") Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating - Golf Course	\$ 172	\$ 162	\$ 9	5.7%	\$ 650
Operating - Facilities	85	25	60	240.8%	100
Total Revenues	257	187	69	37.1%	750
Transfers In from General Fund	87	425	(338)	-79.5%	3,000
Total Transfers	87	425	(338)	-79.5%	3,000
Total Revenues and Transfers	344	612	(269)	-43.8%	3,750
<u>Expenditures</u>					
Golf Course:					
Contract Labor	84	121	(37)	-30.5%	484
Supplies	27	43	(16)	-37.2%	172
Maintenance	13	19	(6)	-33.2%	77
Annual Capital	-	-	-	0.0%	119
Golf Course Expenditures	125	183	(58)	-31.9%	851
Facilities:					
Supplies	20	60	(40)	-66.9%	240
Cost of Goods Sold	32	50	(18)	-35.9%	200
Maintenance	5	25	(20)	-79.4%	100
Contract Labor	45	100	(55)	-54.9%	400
Annual Capital	-	-	-	0.0%	1,500
Facilities Expenditures	102	235	(133)	-56.5%	2,440
Other:					
Insurance	-	2	(2)	0.0%	10
Equipment Rentals	7	11	(4)	-34.0%	44
Management Fees and Incentives	42	95	(53)	-56.1%	380
Other Expenditures	88	108	(20)	-18.7%	434
Total Expenditures	315	526	(212)	-40.2%	3,724
Net Increase/(Decrease)	29	86	(57)	-66.2%	26
Beginning Operating Funds	24	155	(132)	-84.8%	155
Ending Operating Funds	\$ 53	\$ 241	\$ (189)	-78.2%	\$ 181
Days of Operating Funds	5	24	(19)		18

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Queen and Palace Theaters Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Theater Operating Revenue	\$ 1	\$ 154	(154)	-99.6%	\$ 616
Total Revenues	1	154	(154)	-99.6%	616
<u>Transfers</u>					
Transfer In from General Fund	127	125	2	1.3%	400
Total Transfers	127	125	2	1.3%	400
Total Revenues and Transfers	127	279	(152)	-54.4%	1,016
<u>Expenditures</u>					
Facilities:					
Supplies	-	49	(49)	0.0%	194
Utilities	4	-	4	0.0%	-
Contract Labor	53	25	29	116.1%	99
Miscellaneous	(2)	37	(40)	-106.2%	149
Annual Capital	-	12	(12)	0.0%	50
Theater Expenditures	55	123	(68)	-55.3%	492
Other:					
Insurance	0	1	(1)	-66.6%	5
Management Fees and Incentives	-	75	(75)	0.0%	300
Miscellaneous	-	25	(25)	0.0%	100
Other Expenditures	0	101	(101)	-99.6%	405
Total Expenditures	55	224	(169)	-75.3%	897
Net Increase/(Decrease)	72	2	70	3442.3%	119
Beginning Operating Funds	53	5	48	3442.3%	5
Ending Operating Funds	\$ 125	\$ 7	\$ 118	1681.7%	\$ 124
Days of Operating Funds	93	5	88		92

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Street Improvement Fund
December 31, 2021
(in thousands)

	YTD	YTD	YTD	YTD	FY2022
Revenues	Actual	Budget	Budget	Variance	Amended
			Variance	%	Budget
Fees	\$ 1,552	\$ 1,450	\$ 102	7.0%	\$ 5,800
Other	16	17	(1)	-6.9%	70
Interest Income	7	15	(8)	-50.6%	60
Total Revenues	1,576	1,482	93	6.3%	5,930
Transfers					
Transfer from Other Funds	-	26	(26)	0.0%	105
Total Transfers	-	26	(26)	0.0%	105
Total Revenues and Transfers In	1,576	1,509	67	4.4%	6,035
Expenditures					
Salaries and Benefits	0	26	(26)	-99.5%	103
Street Improvement Maintenance	37	601	(564)	-93.9%	2,405
Professional Services	-	45	(45)	0.0%	179
Admin. Reimbursement	14	14	0	0.0%	56
Uncollectible Accounts	7	6	1	11.2%	24
Contractual Services	0	27	(27)	-99.1%	109
Annual Capital	1,301	1,307	(6)	-0.4%	5,227
Transfer to Debt Service	-	-	-	0.0%	371
Utility Admin. Reimbursement	27	27	0	0.0%	110
Total Expenditures	1,386	2,053	(667)	-32.5%	8,584
Net Increase/(Decrease)	189	(571)	760	-133.2%	(2,549)
Beginning Operating Funds	9,547	3,984	5,563	139.6%	3,984
Ending Operating Funds	\$ 9,737	\$ 3,414	\$ 6,323	185.2%	\$ 1,436
Days of Operating Funds	414	145	269		61
Target Operating Reserve					
60 Days of Operating Expenses	\$ 1,411	\$ 1,411			\$ 1,411

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS

Drainage Fund

December 31, 2021

(in thousands)

	YTD	YTD	YTD	YTD	FY2022
	Actual	Budget	Budget	Variance	Amended
			Variance	%	Budget
<u>Revenues</u>					
Fees	\$ 259	\$ 248	\$ 11	4.6%	\$ 990
Other	3	3	(0)	-5.4%	12
Interest Income	1	3	(2)	-73.1%	11
Total Revenues	262	253	9	3.7%	1,013
<u>Expenditures</u>					
Storm System Maintenance	-	0	(0)	0.0%	1
Contractual Engineering/Planning	6	3	2	67.1%	14
Admin. Reimbursements	39	39	0	0.0%	158
Uncollectible Accounts	1	1	(0)	-10.8%	5
Storm System Capital	142	316	(174)	-55.1%	1,264
Transfer to Debt Service	-	23	(23)	0.0%	91
Utility Admin. Reimbursement	13	12	0	0.0%	50
Total Expenditures	203	396	(193)	-48.6%	1,584
Net Increase/(Decrease)	59	(143)	202	-141.3%	(571)
Beginning Operating Funds	835	836	(1)	-0.2%	836
Ending Operating Funds	\$ 894	\$ 693	\$ 200	28.9%	\$ 265
Days of Operating Funds	206	160	46		61
Target Operating Reserve					
60 Days of Operating Expenses	\$ 260	\$ 260			\$ 260

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 901	\$ 901	\$ -	0.0%	\$ 2,395
Property Tax - County	493	493	-	0.0%	1,311
Interest Income	2	4	(2)	-56.8%	15
Total Revenues	1,395	1,397	(2)	-0.2%	3,721
<u>Expenditures</u>					
Transfer to Debt Service Fund	-	-	-	0.0%	718
Transfers Out	-	-	-	0.0%	2,800
Contractual and Professional Services	-	6	(6)	0.0%	25
Total Expenditures	-	6	(6)	0.0%	3,543
Net Increase/(Decrease)	1,395	1,391	4	0.3%	179
Beginning Operating Funds	2,069	1,937	132	6.8%	1,937
Ending Operating Funds	\$ 3,465	\$ 3,328	\$ 136	4.1%	\$ 2,116
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 158	\$ 158	\$ -	0.0%	\$ 421
Interest Income	0	0	(0)	-64.4%	2
Total Revenues	158	159	(0)	-0.2%	422
<u>Expenditures</u>					
Transfer to Debt Service Fund	-	-	-	0.0%	137
Transfer to General Fund	-	-	-	0.0%	50
Transfer to Other Funds	-	-	-	0.0%	105
Total Expenditures	-	-	-	0.0%	292
Net Increase/(Decrease)	158	159	(0)	-0.2%	131
Beginning Operating Funds	155	209	(53)	-25.5%	209
Ending Operating Funds	\$ 314	\$ 367	\$ (53)	-14.6%	\$ 339
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 93	\$ 93	\$ -	0.0%	\$ 248
Interest Income	1	1	(0)	-32.0%	3
Total Revenues	94	94	(0)	-0.3%	251
<u>Transfers</u>					
Reimbursement Resolution	-	-	-	0.0%	92
Total Transfers	-	-	-	0.0%	92
Total Revenues and Transfers	94	94	(0)	-0.3%	343
<u>Expenditures</u>					
Façade Improvements	-	26	(26)	0.0%	103
Transfer to Debt Service	-	-	-	0.0%	283
Total Expenditures	-	26	(26)	0.0%	386
Net Increase/(Decrease)	94	68	26	37.5%	(43)
Beginning Operating Funds	700	584	115	19.7%	584
Ending Operating Funds	\$ 794	\$ 653	\$ 141	21.6%	\$ 542
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 109	\$ 109	\$ -	0.0%	\$ 290
Property Tax - County	74	74	-	0.0%	195
Interest Income	0	0	(0)	-65.4%	1
Total Revenues	183	183	(0)	-0.1%	486
<u>Expenditures</u>					
Transfer to Debt Service	-	-	-	0.0%	289
Transfer to Other Funds	-	-	-	0.0%	190
Total Expenditures	-	-	-	0.0%	479
Net Increase/(Decrease)	183	183	(0)	-0.1%	7
Beginning Operating Funds	84	66	18	27.4%	66
Ending Operating Funds	\$ 267	\$ 249	\$ 18	7.2%	\$ 73
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - North Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 45	\$ 45	\$ -	0.0%	\$ 120
Property Tax - County	31	31	-	0.0%	83
Interest Income	0	1	(1)	-90.5%	3
Total Revenues	76	77	(1)	-0.7%	205
<u>Expenditures</u>					
Contractual Services	-	23	(23)	0.0%	90
Transfer to Debt Service	-	-	-	0.0%	116
Total Expenditures	-	23	(23)	0.0%	206
Net Increase/(Decrease)	76	54	22	40.4%	(1)
Beginning Operating Funds	75	71	4	5.2%	71
Ending Operating Funds	\$ 151	\$ 125	\$ 26	20.4%	\$ 70
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
BTU - City
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues					
Retail	\$ 11,340	\$ 11,627	\$ (287)	-2.5%	\$ 49,552
Wholesale	3,597	3,680	(83)	-2.3%	15,668
Fuel Revenues	17,346	15,517	1,829	11.8%	71,304
Regulatory Charge Pass Thru	4,047	4,374	(327)	-7.5%	19,149
TCOS Revenue	9,067	9,040	27	0.3%	37,278
Other Operating Revenues	11,502	545	10,957	2011.1%	2,543
<i>Total Operating Revenues</i>	56,898	44,783	12,116	27.1%	195,493
Non-Operating Revenues					
Interest Income	222	161	61	37.6%	646
Total Revenues	57,120	44,944	12,176	27.1%	196,139
<u>Expenditures</u>					
Operating Expenses					
Energy Cost	17,346	15,517	1,829	11.8%	71,304
Capacity Cost	196	198	(2)	0.0%	792
TCOS Expense	4,050	4,374	(324)	-7.4%	19,149
TCOS Expense - Wholesale	585	595	(10)	-1.8%	2,381
Departmental Expenses	5,813	7,694	(1,881)	-24.4%	27,809
Admin. Reimbursement to COB	871	899	(29)	-3.2%	3,597
Admin. Reimbursement from COB	(476)	(472)	(5)	1.0%	(1,886)
<i>Total Operating Expenses</i>	28,385	28,806	(421)	-1.5%	123,146
Non-Operating Expenses					
Annual Capital	4,455	4,530	(75)	-1.7%	28,266
Right of Way Payments	3,552	3,542	10	0.3%	13,685
Debt Service	4,399	4,399	-	0.0%	25,395
<i>Total Non-Operating Expenses</i>	12,406	12,472	(66)	-0.5%	67,345
Total Expenditures	40,791	41,277	(487)	-1.2%	190,492
Net Increase/(Decrease)	16,329	3,666	12,663	345.4%	5,647
Beginning Operating Cash	81,411	82,084	(674)	-0.8%	82,084
	\$ 97,740	\$ 85,751	\$ 11,989	14.0%	\$ 87,731
Rate Stabilization Fund	1,725	1,733	(8)	-0.5%	1,733
Total	\$ 99,465	\$ 87,483	\$ 11,982	13.7%	\$ 89,464
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 33,739	\$ 33,739			\$ 33,739
Target Operating Reserve					
225 Days of Operating Expenses	\$ 84,348	\$ 84,348			\$ 84,348

CITY OF BRYAN, TEXAS
BTU - Rural
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues	6,625	6,713	(88)	-1.3%	29,056
Fuel Revenues	3,207	3,238	(31)	-1.0%	14,324
Regulatory Charge Pass Thru	1,420	1,494	(74)	-4.9%	6,567
Other Operating Revenues	4,420	88	4,333	4951.8%	350
<i>Total Operating Revenues</i>	15,673	11,533	4,140	35.9%	50,297
Non-Operating Revenues					
Interest Income	26	22	4	17.8%	90
Total Revenues	15,700	11,555	4,144	35.9%	50,387
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	2,376	2,491	(115)	-4.6%	10,780
Purchased Power - Fuel	3,207	3,238	(31)	-1.0%	14,324
Regulatory Charge	1,420	1,494	(74)	-4.9%	6,567
Departmental Expense	254	409	(154)	-37.8%	3,540
<i>Total Operating Expenses</i>	7,258	7,632	(374)	-4.9%	35,212
Non-Operating Expenses					
Annual Capital	1,619	1,431	188	13.2%	10,778
Debt Service	611	611	-	0.0%	3,914
<i>Total Non-Operating Expenses</i>	2,230	2,042	188	9.2%	14,692
Total Expenditures	9,488	9,673	(186)	-1.9%	49,904
Net Increase/(Decrease)	6,212	1,882	4,330	230.1%	483
Beginning Operating Cash	20,950	9,058	11,892		9,058
Ending Operating Cash	\$ 27,162	\$ 10,940	\$ 16,222	148.3%	\$ 9,541
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	\$ 4,401	\$ 4,401			\$ 4,401
Target Operating Reserve					
125 Days of Operating Expenses	\$ 12,226	\$ 12,226			\$ 12,226

CITY OF BRYAN, TEXAS
Water Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Water Sales	\$ 3,415	\$ 3,329	\$ 86	2.6%	\$ 12,750
Water Penalties	36	41	(5)	-11.7%	130
Miscellaneous	116	143	(27)	-18.9%	539
<i>Total Operating Revenues</i>	<u>3,567</u>	<u>3,513</u>	<u>54</u>	<u>1.5%</u>	<u>13,419</u>
Non-Operating Revenues					
Interest Income	8	19	(11)	-56.6%	75
Water Tap Fees	83	62	22	34.8%	275
Oil and Gas Royalty	0	0	(0)	-98.4%	0
Inventory Markup	6	5	0	6.5%	22
Miscellaneous Non-Operating Income	201	163	38	23.0%	653
Transfers from Other Funds	10	10	0	0.0%	39
<i>Total Non-Operating Revenues</i>	<u>308</u>	<u>259</u>	<u>49</u>	<u>18.8%</u>	<u>1,064</u>
Total Revenues	<u>3,875</u>	<u>3,772</u>	<u>103</u>	<u>2.7%</u>	<u>14,483</u>
<u>Expenditures</u>					
Operating Expenses					
Water Administration	239	171	68	39.7%	685
Water Production	701	811	(110)	-13.6%	3,072
Water Distribution	604	685	(81)	-11.8%	2,793
General and Admin. Reimbursement	124	124	0	0.0%	496
Transfer to Other Funds	19	19	0	0.0%	77
Transfer to BTU	140	140	0	0.0%	561
<i>Total Operating Expenses</i>	<u>1,827</u>	<u>1,951</u>	<u>(123)</u>	<u>-6.3%</u>	<u>7,685</u>
Non-Operating Expenses					
Annual Capital	702	569	133	23.4%	3,620
Right of Way Payments	177	172	4	2.5%	671
Paying Agent Fee	1	4	(3)	-86.7%	15
Miscellaneous Debt Expense	-	5	(5)	0.0%	20
Debt Service	259	259	(0)	0.0%	4,769
<i>Total Non-Operating Expenses</i>	<u>1,138</u>	<u>1,008</u>	<u>129</u>	<u>12.8%</u>	<u>9,095</u>
Total Expenditures	<u>2,965</u>	<u>2,959</u>	<u>6</u>	<u>0.2%</u>	<u>16,779</u>
Net Increase/(Decrease)	910	813	97	12.0%	(2,296)
Beginning Operating Funds	9,434	7,871	1,564	19.9%	7,871
Ending Operating Funds	<u>\$ 10,344</u>	<u>\$ 8,683</u>	<u>\$ 1,661</u>	<u>19.1%</u>	<u>\$ 5,575</u>
Days of Operating Funds	491	412	79		265
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,263	\$ 1,263			\$ 1,263
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Sewer System Revenue	\$ 3,419	\$ 3,196	\$ 223	7.0%	\$ 12,550
Sewer Penalties	28	29	(1)	-3.6%	117
Miscellaneous	2	1	0	29.3%	5
Pretreatment Fees	135	140	(6)	-4.0%	561
Hauler and Sewer Inspection Fees	12	16	(4)	-25.7%	63
<i>Total Operating Revenues</i>	<u>3,595</u>	<u>3,382</u>	<u>213</u>	<u>6.3%</u>	<u>13,295</u>
Non-Operating Revenues					
Sewer Tap Fees	68	42	25	58.8%	170
Miscellaneous Non-Operating Income	5	7	(2)	-28.0%	29
Transfers from Other Funds	53	53	0	0.0%	212
Interest Income	8	19	(11)	-57.6%	75
<i>Total Non-Operating Revenues</i>	<u>134</u>	<u>121</u>	<u>12</u>	<u>10.0%</u>	<u>486</u>
Total Revenues	<u>3,728</u>	<u>3,504</u>	<u>225</u>	<u>6.4%</u>	<u>13,781</u>
<u>Expenditures</u>					
Operating Expenses					
Wastewater Administration	126	125	2	1.4%	643
Wastewater Collection	468	621	(154)	-24.7%	2,485
Wastewater Pre-Treatment	20	26	(6)	-21.8%	105
Wastewater Treatment	630	804	(174)	-21.7%	2,883
Environmental Services	157	173	(16)	-9.3%	691
General and Admin. Reimbursement	142	142	0	0.0%	568
Transfer to Other Funds	13	13	0	0.0%	53
Transfer to BTU	138	138	0	0.0%	552
<i>Total Operating Expenses</i>	<u>1,694</u>	<u>2,042</u>	<u>(348)</u>	<u>-17.0%</u>	<u>7,980</u>
Non-Operating Expenses					
Annual Capital	1,340	1,452	(112)	-7.7%	5,374
Right of Way Payments	171	166	5	2.7%	662
Paying Agent Fee	-	1	(1)	0.0%	5
Debt Service	202	202	0	0.0%	3,806
<i>Total Non-Operating Expenses</i>	<u>1,713</u>	<u>1,821</u>	<u>(109)</u>	<u>-6.0%</u>	<u>9,847</u>
Total Expenditures	<u>3,407</u>	<u>3,863</u>	<u>(457)</u>	<u>-11.8%</u>	<u>17,827</u>
Net Increase/(Decrease)	322	(360)	681	-189.4%	(4,046)
Beginning Operating Funds	10,164	8,736	1,429	16.4%	8,736
Ending Operating Funds	<u>\$ 10,486</u>	<u>\$ 8,376</u>	<u>\$ 2,110</u>	<u>25.2%</u>	<u>\$ 4,690</u>
Days of Operating Funds	480	383			215
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,312	\$ 1,312			\$ 1,312
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Residential Refuse	\$ 1,149	\$ 1,143	\$ 6	0.6%	\$ 4,571
Commercial Refuse	959	935	24	2.6%	3,741
Penalties	19	19	0	0.7%	75
License and Permit Fees	21	17	4	21.0%	70
Miscellaneous	3	2	1	62.5%	7
<i>Total Operating Revenues</i>	<u>2,151</u>	<u>2,116</u>	<u>35</u>	<u>1.7%</u>	<u>8,464</u>
Non-Operating Revenues					
Interest Income	6	19	(13)	-67.8%	75
Reimbursements and Transfers In	26	26	0	0.0%	103
<i>Total Non-Operating Revenues</i>	<u>32</u>	<u>45</u>	<u>(13)</u>	<u>-28.5%</u>	<u>178</u>
Total Revenues	<u>2,183</u>	<u>2,161</u>	<u>23</u>	<u>1.0%</u>	<u>8,642</u>
<u>Expenditures</u>					
Operating Expenses					
Administration	1,047	1,145	(98)	-8.6%	4,992
Call Center	87	101	(14)	-13.5%	404
Recycling	56	102	(46)	-45.1%	408
<i>Total Operating Expenses</i>	<u>1,190</u>	<u>1,348</u>	<u>(158)</u>	<u>-11.7%</u>	<u>5,805</u>
Non-Operating Expenses					
Admin. Reimbursement	158	158	(0)	0.0%	631
Transfer to Wastewater	4	4	0	0.0%	17
Transfer to Water	3	3	0	0.0%	13
Transfer to BTU	152	152	0	0.0%	609
Right of Way Use Fee	105	105	1	0.6%	423
Debt Service	-	21	(21)	0.0%	83
Annual Capital	185	29	156	544.0%	1,562
<i>Total Non-Operating Expenses</i>	<u>608</u>	<u>472</u>	<u>136</u>	<u>28.9%</u>	<u>3,339</u>
Total Expenditures	<u>1,798</u>	<u>1,820</u>	<u>(21)</u>	<u>-1.2%</u>	<u>9,144</u>
Net Increase/(Decrease)	385	341	44	12.9%	(501)
Beginning Operating Funds	8,132	7,984	148	1.9%	7,984
Ending Operating Funds	<u>\$ 8,517</u>	<u>\$ 8,325</u>	<u>\$ 192</u>	<u>2.3%</u>	<u>\$ 7,483</u>
Days of Operating Funds	536	523	12		471
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 954	\$ 954			\$ 954
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 62	\$ 57	\$ 6	9.9%	\$ 227
Fuel Revenue	90	78	12	14.9%	312
<i>Total Operating Revenues</i>	<u>152</u>	<u>135</u>	<u>17</u>	<u>12.8%</u>	<u>539</u>
Non-Operating Revenues					
Grants and Reimbursements	-	12	(12)	0.0%	50
Interest Income	0	0	(0)	-5.3%	1
Miscellaneous Revenues	0	0	(0)	-10.6%	2
Transfers In	-	-	-	0.0%	443
<i>Total Non-Operating Revenues</i>	<u>0</u>	<u>13</u>	<u>(13)</u>	<u>-96.2%</u>	<u>495</u>
Total Revenues	<u>153</u>	<u>148</u>	<u>5</u>	<u>3.2%</u>	<u>1,034</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	46	52	(7)	-12.8%	210
Supplies	2	3	(1)	-20.3%	12
Fuel for Resale	72	54	18	32.6%	230
Maintenance	4	5	(1)	-12.5%	18
Other Services and Charges	28	11	17	155.3%	44
<i>Total Operating Expenses</i>	<u>152</u>	<u>125</u>	<u>27</u>	<u>21.5%</u>	<u>514</u>
Non-Operating Expenses					
Debt Service	-	21	(21)	0.0%	85
Annual Capital	-	-	-	0.0%	303
Administrative Reimbursement	31	31	0	0.0%	125
<i>Total Non-Operating Expenses</i>	<u>31</u>	<u>53</u>	<u>(21)</u>	<u>-40.4%</u>	<u>513</u>
Total Expenditures	<u>184</u>	<u>178</u>	<u>6</u>	<u>3.2%</u>	<u>1,027</u>
Net Increase/(Decrease)	(31)	(30)	(1)	3.3%	7
Beginning Operating Funds	240	78	162	208.0%	78
Ending Operating Funds	<u>\$ 209</u>	<u>\$ 48</u>	<u>\$ 161</u>	<u>335.2%</u>	<u>\$ 85</u>
Days of Operating Funds	148	34	114		60
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 85	\$ 85			\$ 85

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Traditions Lot Sales	\$ 152	\$ 152	\$ (0)	0.0%	\$ 200
<i>Total Operating Revenues</i>	152	152	(0)	0.0%	200
Non-Operating Revenues					
Interest Income	0	3	(2)	-91.9%	11
Miscellaneous Revenue	-	-	-	0.0%	1,500
<i>Total Non-Operating Revenues</i>	0	3	(2)	-91.9%	1,511
Total Revenues	152	155	(2)	-1.6%	1,711
<u>Expenditures</u>					
Operating Expenses					
Other Services and Charges	12	15	(3)	-22.1%	212
Land Purchase - Builder Infill Program	30	300	(270)	-90.0%	300
Annual Capital	767	-	767	0.0%	-
Contractual Obligations	-	-	-	0.0%	100
Lake Walk Innovation Center Operations	-	-	-	0.0%	250
<i>Total Operating Expenses</i>	809	315	493	156.4%	862
Non-Operating Expenses					
Admin. Reimbursement	14	14	0	0.0%	55
<i>Total Non-Operating Expenses</i>	14	14	0	0.0%	55
Total Expenditures	823	329	493	149.8%	917
Net Increase/(Decrease)	(671)	(175)	(496)	283.6%	793
Beginning Operating Funds	296	0	296	0.0%	0
Ending Operating Funds	\$ (374)	\$ (175)	\$ (199)	114.1%	\$ 793
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Liability/Workers Comp Ins Premiums	\$ 636	\$ 614	\$ 22	3.6%	\$ 2,454
<i>Total Operating Revenues</i>	<u>636</u>	<u>614</u>	<u>22</u>	<u>3.6%</u>	<u>2,454</u>
Non-Operating Revenues					
Interest Income	4	6	(3)	-40.5%	25
Miscellaneous Revenues	36	6	30	489.2%	25
<i>Total Non-Operating Revenues</i>	<u>40</u>	<u>12</u>	<u>27</u>	<u>221.7%</u>	<u>50</u>
Total Revenues	<u>676</u>	<u>626</u>	<u>50</u>	<u>7.9%</u>	<u>2,504</u>
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	127	150	(23)	-15.4%	602
Supplies	56	67	(11)	-16.2%	87
Maintenance	0	0	(0)	-86.2%	2
Other Services and Charges	22	40	(18)	-44.3%	160
Judgment and Damage Claims	238	8	230	3067.6%	30
Stop Loss Aggregate Refund	(75)	(30)	(45)	150.8%	(120)
Liability Insurance	694	783	(89)	-11.4%	922
Claims Administration	13	13	(0)	-0.2%	52
Workers Comp and Liability Claims	250	187	63	33.4%	1,052
<i>Total Operating Expenses</i>	<u>1,325</u>	<u>1,219</u>	<u>106</u>	<u>8.7%</u>	<u>2,786</u>
Non-Operating Expenses					
Employee Health Center	-	-	-	0.0%	100
Equipment Replacement	-	1	(1)	0.0%	3
Transfer to Debt Service Fund	-	4	(4)	0.0%	15
Allocated Cost from City Depts.	57	60	(4)	-6.2%	241
<i>Total Non-Operating Expenses</i>	<u>57</u>	<u>65</u>	<u>(8)</u>	<u>-12.9%</u>	<u>360</u>
Total Expenditures	<u>1,381</u>	<u>1,284</u>	<u>98</u>	<u>7.6%</u>	<u>3,145</u>
Net Increase/(Decrease)	(706)	(658)	(48)	7.3%	(642)
Beginning Operating Funds	5,633	3,779	1,854	49.1%	3,779
Ending Operating Funds	<u>\$ 4,927</u>	<u>\$ 3,121</u>	<u>\$ 1,806</u>	<u>57.9%</u>	<u>\$ 3,137</u>
Days of Operating Funds	646	409	237		411
Target Operating Reserve	\$ 2,500	\$ 2,500			\$ 2,500
Operating Funds = Working Capital					

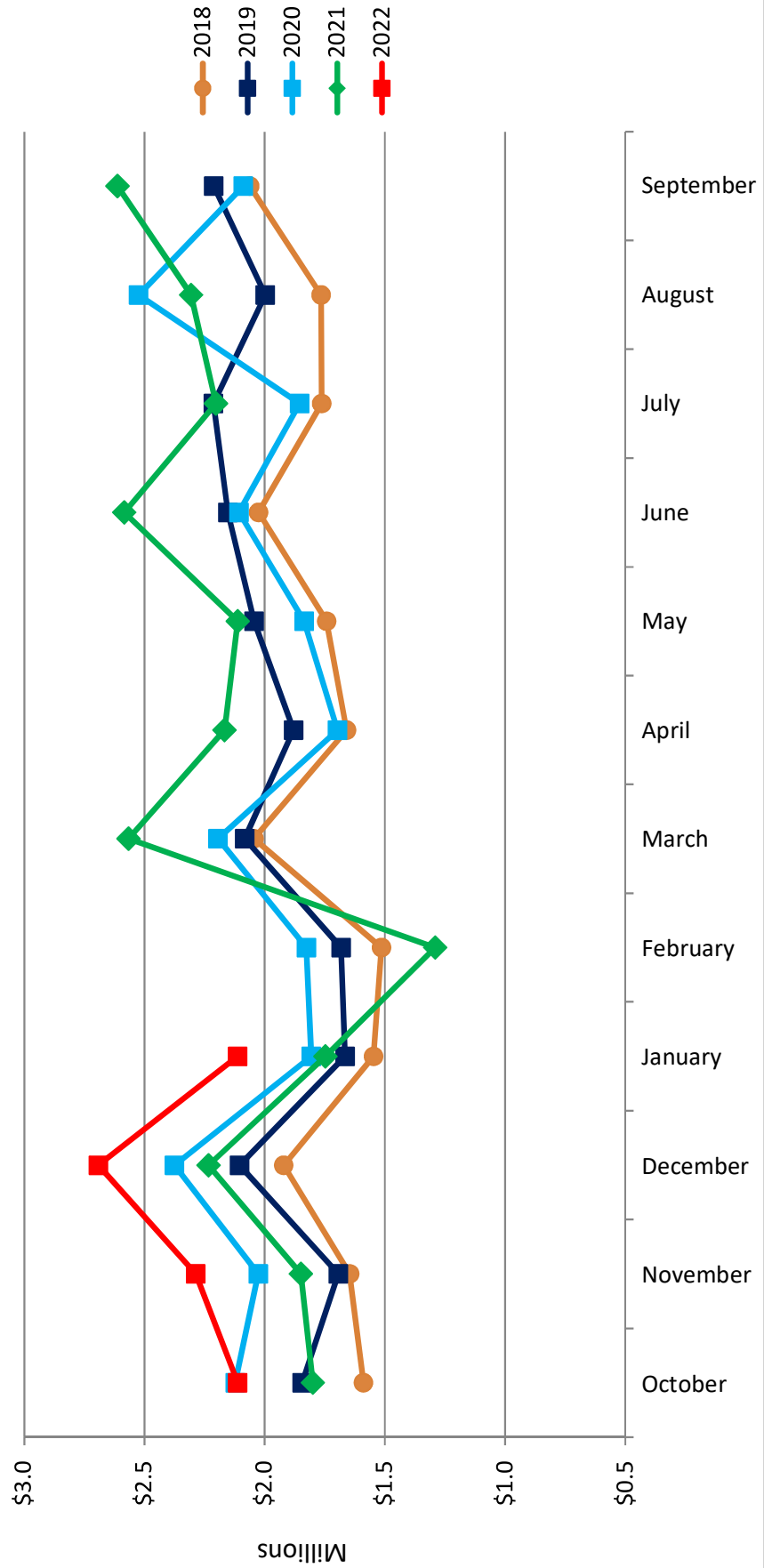
CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Employee Contributions	\$ 583	\$ 593	\$ (10)	-1.7%	\$ 2,371
City Contributions	2,959	2,868	91	3.2%	11,471
Retiree Health Premiums	158	164	(6)	-3.8%	657
<i>Total Operating Revenues</i>	<u>3,699</u>	<u>3,625</u>	<u>75</u>	<u>2.1%</u>	<u>14,499</u>
Non-Operating Revenues					
Interest Income	4	6	(2)	-30.0%	25
Flex Admin Fee	2	2	(1)	-27.3%	9
BISD Reimbursement	84	94	(10)	-10.7%	375
Transfer from Other Funds	-	-	-	0.0%	100
Stop/Loss Aggregate Refund	167	-	167	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>257</u>	<u>102</u>	<u>155</u>	<u>151.7%</u>	<u>509</u>
Total Revenues	<u>3,956</u>	<u>3,727</u>	<u>230</u>	<u>6.2%</u>	<u>15,008</u>
<u>Expenditures</u>					
Operating Expenses					
Administrative Reimbursements	57	57	0	0.0%	228
Claims Administration	2	3	(1)	-30.4%	11
H.S.A. - Employer Paid	-	-	-	0.0%	210
Health Insurance Administration	1	50	(49)	-97.3%	200
Health Insurance Claims	2,587	3,746	(1,159)	-30.9%	13,171
ACA Research and Reinsurance Fees	-	1	(1)	0.0%	6
Employee Assistance Program	4	4	(0)	-5.5%	15
Stop Loss Premium	267	283	(17)	-5.9%	1,133
<i>Total Operating Expenses</i>	<u>2,917</u>	<u>4,144</u>	<u>(1,227)</u>	<u>-29.6%</u>	<u>14,973</u>
Non-Operating Expenses					
Employee Health Center	84	68	16	23.2%	375
BISD Health Center Expense	84	68	15	22.4%	375
<i>Total Non-Operating Expenses</i>	<u>168</u>	<u>136</u>	<u>31</u>	<u>22.8%</u>	<u>749</u>
Total Expenditures	<u>3,085</u>	<u>4,280</u>	<u>(1,195)</u>	<u>-27.9%</u>	<u>15,722</u>
Net Increase/(Decrease)	871	(553)	1,425	-257.5%	(714)
Beginning Operating Funds	5,153	3,292	1,861	56.5%	3,292
Ending Operating Funds	<u>\$ 6,024</u>	<u>\$ 2,738</u>	<u>\$ 3,286</u>	<u>120.0%</u>	<u>\$ 2,578</u>
Days of Operating Funds	147	67	80		60
Target Operating Reserve					
60 Days of Budgeted Expenditures	\$ 2,584	\$ 2,584			\$ 2,584
Operating Funds = Working Capital					

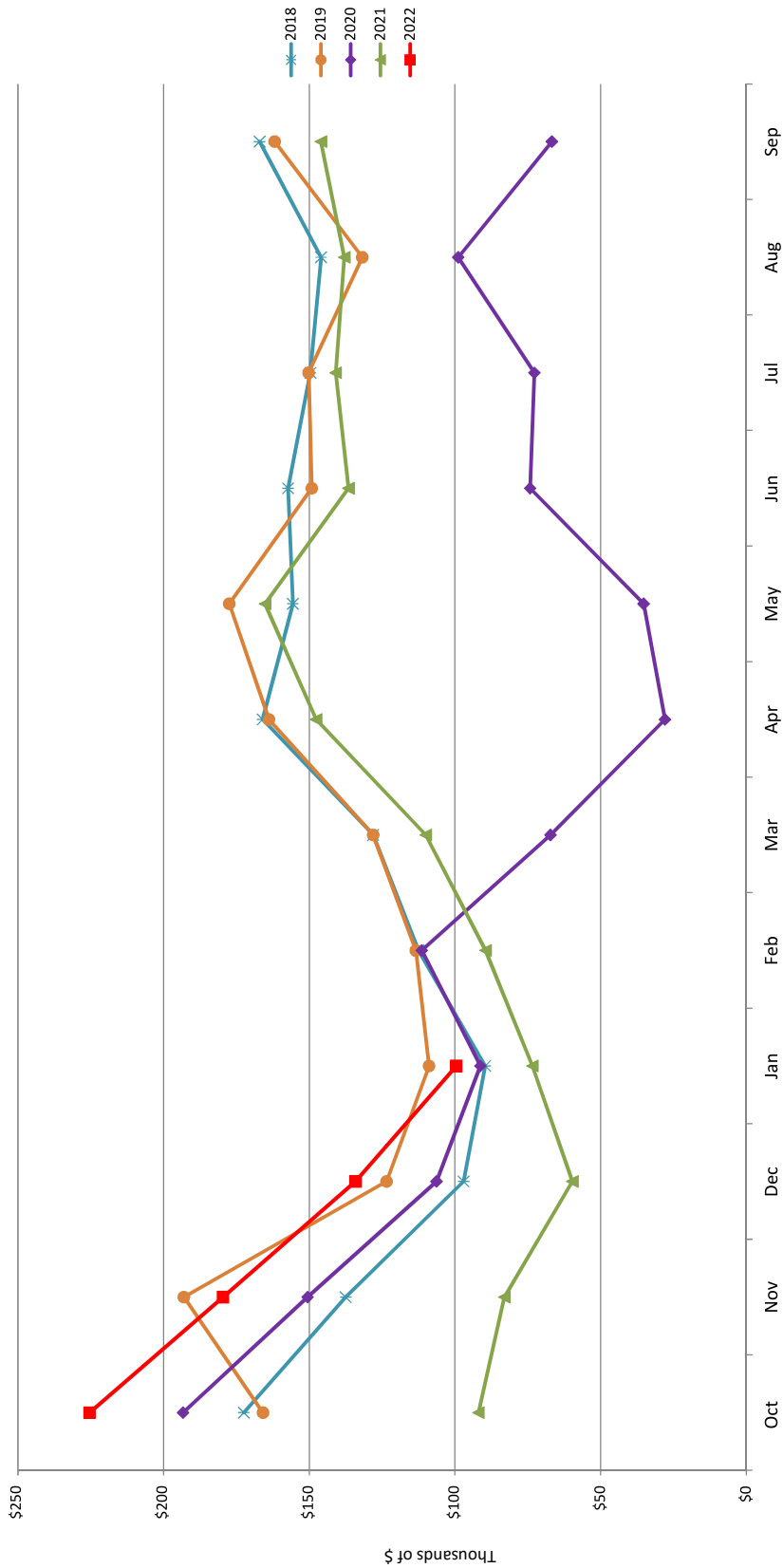
CITY OF BRYAN, TEXAS
Warehouse Fund Summary
December 31, 2021
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Fuel Mark-up	\$ 25	\$ 16	\$ 9	55.2%	\$ 65
Inventory Markup	3	2	1	25.7%	9
<i>Total Operating Revenues</i>	<u>28</u>	<u>18</u>	<u>10</u>	<u>51.7%</u>	<u>74</u>
Non-Operating Revenues					
Interest Income	0	0	(0)	-72.6%	0
Discounts Taken	0	0	(0)	-100.0%	0
Admin. Reimbursements and Transfers	63	63	(0)	0.0%	251
<i>Total Non-Operating Revenues</i>	<u>63</u>	<u>63</u>	<u>(0)</u>	<u>-0.1%</u>	<u>251</u>
Total Revenues	<u>91</u>	<u>81</u>	<u>9</u>	<u>11.7%</u>	<u>324</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	55	62	(6)	-10.2%	247
Supplies	2	4	(3)	-64.7%	17
Maintenance and Services	3	3	(1)	-16.1%	13
<i>Total Operating Expenses</i>	<u>60</u>	<u>69</u>	<u>(10)</u>	<u>-13.9%</u>	<u>278</u>
Non-Operating Expenses					
Administrative Reimbursements	18	18	0	0.0%	72
Transfer to Debt Service	-	1	(1)	0.0%	5
<i>Total Non-Operating Expenses</i>	<u>18</u>	<u>19</u>	<u>(1)</u>	<u>-6.5%</u>	<u>77</u>
Total Expenditures	<u>78</u>	<u>89</u>	<u>(11)</u>	<u>-12.3%</u>	<u>355</u>
Net Increase/(Decrease)	13	(8)	20	-268.0%	(31)
Beginning Operating Funds	20	31	(10)	-33.1%	31
Ending Operating Funds	<u>\$ 33</u>	<u>\$ 23</u>	<u>\$ 10</u>	<u>44.8%</u>	<u>\$ -</u>
Days of Operating Funds	34	24	11		-
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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



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 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
Total for FY 2022	\$ 225,357	\$ 179,658	\$ 134,078	\$ 99,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 638,598
Monthly budget	\$ 160,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 128,000	\$ 144,000	\$ 160,000	\$ 144,000	\$ 128,000	\$ 128,000	\$ 160,000	\$ 1,600,000

YTD Budget \$ 496,000
 \$Over/(Under) YTD \$ 142,598
 % Over/(Under) YTD 28.75%
 FY 2022 Budget \$ 1,600,000