



QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2022

FOR THE NINE MONTHS ENDING JUNE 30, 2022

UNAUDITED

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General Fund

The General Fund fund balance available for operations at June 30, 2022 was \$51,719k, or 210 days of operating expenditures. This balance is \$11,758k, or 29.4%, above budgeted projections. This variance primarily consists of higher than expected beginning fund balances by \$2,011k 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 over budget by \$6,240k, or 9.8%, and expenditures are under budget by \$2,913k, or 4.7%. Additionally, the City has restricted and committed fund balances totaling \$10,216k. A discussion of the revenue and expenditure variances is included below.

Revenue Narrative

Through June of FY 2022, General Fund Revenues, not including Transfers In or ROW Payments, are \$5,840k, or 11.1%, over budget. Notable variances include:

Sales Tax: Sales tax receipts of \$21,190k through June of FY 2022 are \$2,998k, or 16.5%, over budget and are \$3,318k, or 18.6%, above collections of \$17,872k through June of FY 2021. The FY 2022 budget variance is driven by increased sales tax revenues in construction activities, food services, and big box retailers.

Property Tax: Property tax revenue collections, including penalties and interest, of \$24,651k are \$95k, or 0.4%, over budget due to the timing of collections. For FY 2022, 97.9% of budgeted property tax revenues have been collected through June. In FY 2021, property tax revenues were 97.6% collected through June.

Licenses and Permits: License and Permit revenues of \$1,285k are \$711k, or 124.0%, over budget. In FY 2022, 1,974 building permits have been issued, a 19.2% decrease from the 2,443 permits issued through June of FY 2021. However, in FY 2022, the average value per permit issued is \$173k, a 44.3% increase over the average value per permit issued in FY 2021 of \$120k.

Charges for Services: Ambulance revenues are conservatively budgeted as collections and activity vary year-to-year. During FY 2022, 4,941 ambulance runs have been made, a 1.4% increase over the number of runs made through June of FY 2021. Additionally, during FY 2022, the net revenue per run of \$623 is 1.4% higher than net revenue per run through June of FY 2021. Parks and recreation revenues are over budget by \$348k, or 56.3%, primarily due to Parkland Dedication fees which are over budget by \$251k, continuing education classes which are over budget by \$30k, cemetery lot sales which are over budget by \$25k, Neal Recreation Center revenues which are over budget by \$15k, recreation rentals which are over budget by \$12k, and athletics revenues which are over budget by \$12k.

Fines: Fines of \$1,209k are \$407k, or 50.7%, over budget due to both an increase in citations issued and fine per citation. Through June of FY 2022, 7,696 citations have been issued, a 25.5% increase from citations issued through June of FY 2021, and the average fine per citation issued of \$157 has increased by \$11, or 7.5%, from June of FY 2021.

Miscellaneous Income/Shared Taxes: Actual receipts of \$2,319k through June of FY 2022 are \$454k, or 24.3%. The main drivers of the variance includes: interest income which is over budget by \$163k, miscellaneous police department revenues which are over budget by \$84k, mixed beverage tax revenues were over budget 48K, and library gifts which are over budget by \$42k. Additionally, unbudgeted payments consist of payments from the Texas Division of Emergency Management ("TDEM") for fire department expenses of \$267k, various insurance claim proceeds of \$64k, TAMU feasibility study reimbursements of \$25k, asset sale proceeds of \$19k, and payments from Brazos County for tax sale properties of \$13k. The variance is partially offset by other miscellaneous revenues which are under budget by \$175k and PILOT payments which are under budget by \$86k.

Expenditure Narrative

General Fund expenditures are \$2,913k, or 4.7%, under budget through June of FY 2022. Expense variances are largely due to salaries and benefits due to vacancies and retirement contribution rates due to the POB. Notable variances include:

Public Safety: Public Safety is over budget by \$974k, or 3.0%, primarily due to capital expenditures, which are over budget by \$1,217k due to the purchases of a ladder truck, supplies, including first aid, and minor equipment, which are over budget by \$457k, maintenance which is over budget by \$111k, and miscellaneous expenditures, including advertising, recruiting, and onboarding expenses, which are over budget by \$36k. The variance is partially offset by salaries and benefits which are under budget by \$866k due to 23 vacancies consisting of 17 fire department vacancies and 6 police department vacancies.

Public Works: Public Works is under budget by \$575k, or 12.7%, due to salaries and benefits which are under budget by \$400k (currently 5 vacancies), professional services which are under budget by \$268k, maintenance which is under budget by \$113k, and contractual services which are under budget by \$42k. The variance is partially offset by capital expenditures which are over budget by \$253k.

Development Services: Development Services are under budget by \$196k, or 8.3%, due to salaries and benefits which are under budget by \$172k (currently no vacancies) due to vacancies earlier in FY 2022, retirement contributions, and building demolitions which are under budget by \$20k.

Community Services: Community Services are under budget by \$1,090k, or 17.8%, due to salaries and benefits which are under budget by \$677k (currently 4 vacancies), parks improvement expenses which are under budget by \$214k, contractual maintenance and services which are under budget by \$191k, utilities which are under budget by \$50k, and general maintenance which is under budget by \$45k, and supplies which are under budget by \$13k. The variance is partially offset by capital expenditures which are over budget by \$113k.

Support Services: Support Services are under budget by \$179k, or 1.9%, due to salaries and benefits which are under budget by \$435k (currently 7 vacancies), miscellaneous expenditures, including contractual maintenance, which are under budget by \$130k, transportation/training which is under budget by \$69k, and utilities which are under budget by \$57k. The variance is partially offset by capital expenditures which are over budget by \$326k and maintenance, including software licensing agreements and equipment, which are over budget by \$194k.

General Administration: General Administration is under budget by \$458k, or 10.8%, due to miscellaneous expenditures, including contributions, contingent expenditures, elections, public relations, and contractual services, which are under budget by \$275k, collectively, and salaries and benefits which are under budget by \$247k (currently 2 vacancies). The variance is partially offset by professional services which are over budget by \$67k.

CIP Reimbursement Resolutions: CIP Reimbursement Resolutions are not budgeted on an annual basis. Spending is dependent on timing of the designated projects. The negative balance is related to the true up for the 2022 CO bonds.

Other Funds

Other Governmental Funds

Debt Service Fund: Total revenues and transfers are over budget by \$70k, or 0.6%, primarily due to transfers in which are over budget by \$90k due to the allocation of the 2020 Pension Obligation Bonds to proprietary funds that were finalized after the FY 2022 budget was issued, property tax collections which are over budget by \$54k due to timing of collections, and interest income which is over budget by \$41k due to higher-than-expected rates. The variance is partially offset by the BVSWMA payment which is under budget by \$95k due to timing of the principal portion of the note. Total expenditures are over budget by \$57k, or 2.3%, primarily due to debt service expenses which are over budget by \$64k also due to the allocation of the 2020 Pension Obligation Bond to the proprietary funds.

Special Revenue Funds

Hotel Tax Fund: Total revenues are over budget by \$238k, or 19.7%, primarily due to room tax revenues which are over budget by \$208k due to higher-than-expected hotel stays. Total expenditures are over budget by \$211k, or 16.1%, primarily due to the timing of payments for management services to Destination Bryan and hotel tax reimbursements to the Stella Hotel.

Midtown Park Operations Fund: Total revenues and transfers are under budget by \$1,211k, or 95.8%, due to the timing of operations. Total expenditures are under budget by \$2,491k, or 87.6%, primarily due to the timing of start-up costs for both Travis Fields and Legends Event Center. Travis Fields opened in February 2022, and Legends Event Center is expected to open in December of 2022.

Midtown Park Construction Fund: Total expenditures are under budget by \$8,886k, or 244.4%, due to the timing of capital projects.

Phillips Event Center ("PEC") Fund: Total revenues and transfers are under budget by \$422k, or 22.6%, primarily due to the timing of transfers in for operations and capital improvements which are under budget by \$832k. The variance is partially offset by operating revenues for the Golf Course and Facilities which are over budget by \$410k. Total Facilities expenditures of \$543k are \$613k, or 53.0%, under budget due to capital expenditures which are under budget by \$344k and other operating expenditures which are under budget by \$269k. Due to damage sustained during the February 2021 winter storm, the special event venue is expected to be closed until late-2022, but some operating expenditures will continue to be regularly incurred. Total Other expenditures (not included in the profit share calculation) are under budget by \$65k, or 24.6%, primarily due to management fees which are under budget by \$59k. The budget for management fees include estimated incentive payments that are calculated at the end of the year.

Queen and Palace Theaters Fund: Total revenues and transfers are under budget by \$357k, or 41.4%, due to theater operating revenue which is under budget by \$391k due to timing of operations. Total expenditures are under budget by \$177k, or 28.4%, due to timing of operations. The Queen Theater opened in March 2022.

Street Improvement Fund: Total revenues and transfers are over budget by \$300k, or 6.7%, due to higher than anticipated transportation fees. Total expenditures are under budget by \$2,174k, or 34.9%, primarily due to capital expenditures which are under budget by \$1,990k and professional services which are under budget by \$135k, both due to the timing of material purchases for streets and other scheduled projects throughout the City.

Drainage Fund: Total expenditures are under budget by \$696k, or 58.6%, primarily due to the timing of storm system capital projects which are under budget by \$655k.

Enterprise Funds

BTU – City Fund: Total revenues are over budget by \$29,461k, or 21.7%, primarily due to other operating revenues, fuel revenues which are over budget by \$14,099k due to increased off-system sales, including proceeds from the sale of the TMPA mine land, which are over budget by \$12,093k, base revenues, primarily wholesale, which are over budget by \$2,128k, and interest income which is over budget by \$948k due to a higher-than-expected rate of return. Total expenditures are over budget by \$12,710k, or 9.4%, primarily due to energy costs which are over budget by \$14,099k due to increased off-system sales, TCOS expenses, primarily wholesale, which are over budget by \$1,092k, and right-of-way payments which are over budget by \$315k due to higher-than-budgeted sales. The variance is partially offset by departmental expenses which are under budget by \$2,272k and capital expenditures which are under budget by \$413k, both due to timing.

BTU – Rural Fund: Total revenues are over budget by \$4,979k, or 14.3%, primarily due to other operating revenues, including proceeds from the sale of the TMPA mine land, which are over budget by \$4,371k.

Water Fund: Total revenues are over budget by \$1,039k, or 10.2%, primarily due to water sales/tap fees which are over budget by \$905k, collectively, due to the recent construction of a large number of single family homes and a drier than average Spring and Summer. Total expenditures are under budget by \$406k, or 3.4%, primarily due to annual capital which is under budget by \$797k due to the timing of projects. Total Production expenses are under budget by \$290k primarily due to utilities which are under budget by \$190k and systems maintenance which is under budget by \$88k. The total variance is partially offset by debt service expenses which are over budget by \$603k due to the first payment of the 2021 water revenue bond issuance.

Wastewater Fund: Total revenues are over budget by \$1,179k, or 11.5%, primarily due to sewer system revenues/tap fees which are over budget by \$1,087k, collectively, due to the recent construction of a large number of single family homes and a drier than average Spring and Summer. Total expenditures are under budget by \$2,432k, or 17.1%, primarily due to annual capital which is under budget by \$1,977k due to the timing of projects. Total Collection expenses are under budget by \$214k primarily due to salaries and benefits which are under budget by \$191k (currently 5 vacancies). Total Treatment expenses are under budget by \$164k primarily due to system maintenance which is under budget by \$80k, equipment maintenance which is under budget by \$56k, and utilities which are under budget by \$54k.

Solid Waste Fund: Total expenditures are under budget by \$286k, or 4.3%, primarily due to operating expenditures which are under budget by \$267k consisting of salaries and benefits which are under budget by \$174k (currently 8 vacancies), contractual services and labor which are under budget by \$149k, and maintenance which is under budget by \$87k. The variance is partially offset by supplies which are over budget by \$188k.

Coulter Airport Fund: Total revenues are over budget by \$143K, or 33.6%, primarily due to higher than anticipated fuel revenue as a result of increased fuel prices which are over budget \$140K, or 57.6%. Total expenditures are over budget \$304K, or 60.6%. This is due to other services and charges being over budget by \$153K, or 462.9%, which is largely driven by ancillary to construction and credit card expenses; fuel for resale expenditures being over budget \$102K, or 59.3%, due to increased fuel prices; and capital expenses being over budget by \$57K, or 100.0%, due to the purchase of vehicles which was not budgeted.

BCD Fund: Total revenues are over budget by \$802k, or 71.7%, due to the unbudgeted transfers of \$1,400k from the General Fund for property purchases/demolition costs and sales of Traditions lots which are over budget by \$167k, or 83.7%, due to conservative budget estimates. The variance is partially offset by miscellaneous revenues which are under budget by \$759k due to timing of the sales of miscellaneous City-owned properties. Total expenditures are over budget by \$1,072k, or 120.7%, primarily due to unbudgeted capital expenditures of \$746k for the combined purchases and demolition costs for the Oak Terrace lots, \$438k for the Carson St. lots, and \$150k for the Roundtree lot. Additionally, Lake Walk Innovation Center operations are over budget by \$150k. The variance is partially offset by land purchases for the builder infill program which are under budget by \$270k due to timing.

Internal Service Funds

Self Insurance Fund: Total expenditures are over budget by \$208k, or 8.5%, due to City vehicle damage claims which are over budget by \$460k and liability insurance premiums which are over budget by \$60k. The budget variance is partially offset by workers comp and liability claims which are under budget by \$144k and stop/loss aggregate refunds which are under budget by \$77k.

Employee Benefits Fund: Total revenues are over budget by \$543k, or 4.9%, primarily due to City contributions which are over budget by \$346k due to conservative budget estimates. Additionally, unbudgeted stop/loss aggregate refunds were \$233k. Total expenditures are under budget by \$1,914k, or 17.0%, primarily due to health insurance claims which are under budget by \$1,899k and health insurance administration which is under budget by \$96k. The variance is partially offset by stop/loss premiums which are over budget by \$55k and employer-paid HSA contributions which are over budget by \$50k.

CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2022 Amended Budget
Governmental Funds				
General	\$ 10,997	\$ 1,845	\$ 9,152	\$ (8,117)
Debt Service	10,097	10,084	13	522
Hotel/Motel Tax	(84)	(111)	27	(154)
Oil & Gas Fund	240	220	20	312
Capital Reserve Fund	7	5	2	6
Midtown Park Operations	(298)	(1,579)	1,281	(1,041)
Midtown Park Construction	(12,487)	(3,599)	(8,888)	(4,950)
Phillips Event Center	90	(197)	287	26
Queen and Palace Theaters	59	238	(180)	119
Street Improvement Fund	716	(1,759)	2,474	(2,549)
Drainage Improvement	301	(429)	730	(571)
TIRZ #10-Traditions	3,209	3,165	44	179
TIRZ #19-Nash Street	287	355	(67)	131
TIRZ #21-Downtown Bryan	335	115	220	(43)
TIRZ #22-Target	418	402	16	7
TIRZ #22-North	87	91	(4)	(1)
Community Development	(1)	43	(44)	-
Grant Fund	(8)	-	(8)	-
ARPA Fund	21,240	-	21,240	-
Court Technology	2	(1)	4	(2)
Miscellaneous Trusts	80	-	80	-
Enterprise Funds				
BTU - City	17	0	17	6
BTU - Rural	8	2	5	0
Water	(340)	(1,785)	1,445	(2,296)
Wastewater	(410)	(4,020)	3,610	(4,046)
Solid Waste	316	(102)	418	(501)
Airport	(235)	(75)	(160)	7
Bryan Commerce & Development	(40)	230	(270)	793
Internal Service Funds				
Self-Insurance Fund	(707)	(566)	(142)	(642)
Employee Benefits Fund	2,391	(65)	2,457	(714)
Warehouse Fund	53	(17)	70	(31)
Change in Fund Balance	\$ 36,339	\$ 2,491	\$ 33,849	\$ (23,550)

CITY OF BRYAN, TEXAS
General Fund Summary
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues:</u>					
City Sales Tax	\$ 21,190	\$ 18,191	\$ 2,998	16.5%	\$ 24,839
Property Tax	24,651	24,556	95	0.4%	25,178
Franchise Fees	1,407	1,348	59	4.4%	2,122
Licenses & Permits	1,285	574	711	124.0%	806
Grants	1,101	1,093	8	0.8%	1,497
Charges for Services	5,258	4,151	1,108	26.7%	5,471
Fines	1,209	803	407	50.7%	1,070
Miscellaneous/Shared Tax	2,319	1,865	454	24.3%	2,105
Subtotal Revenues	58,419	52,580	5,840	11.1%	63,089
ROW Payments	11,775	11,375	400	3.5%	15,433
Transfers In	-	-	-	0.0%	3,040
Total Revenues, Transfers & ROW	70,194	63,954	6,240	9.8%	81,562
<u>Expenditures :</u>					
Public Safety	33,765	32,791	974	3.0%	46,106
Public Works	3,964	4,539	(575)	-12.7%	6,410
Development Services	2,150	2,346	(196)	-8.3%	3,246
Community Services	5,040	6,130	(1,090)	-17.8%	8,541
Support Services	9,128	9,307	(179)	-1.9%	14,089
General Administration	3,770	4,228	(458)	-10.8%	5,785
Non-departmental	6,622	7,341	(719)	-9.8%	11,600
CIP Reimb. Resolutions	(670)	-	(670)	0.0%	-
Administrative Reimbursements	(4,573)	(4,573)	(0)	0.0%	(6,097)
Total Expenditures	59,197	62,109	(2,913)	-4.7%	89,680
Net Increase/(Decrease)	10,997	1,845	9,152	496.1%	(8,117)
Beginning Fund Balance	50,937	48,926	2,011	4.1%	48,926
Ending Fund Balance	61,935	50,771	11,163	22.0%	40,809
Restricted or Committed Fund Balance	6,306	10,810	(4,504)	-41.7%	10,810
Committed for Drainage Projects	3,910	-	3,910	0.0%	-
Fund Balance Available for Operations	\$ 51,719	\$ 39,961	\$ 11,758	29.4%	\$ 29,999
# of Days of Reserve	210	163	48		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
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Property Tax	\$ 12,234	\$ 12,180	\$ 54	0.4%	\$ 12,454
Delinquent Collections	47	68	(20)	-30.3%	90
Interest Income	51	10	41	425.6%	13
BVSWMA	42	137	(95)	-69.2%	370
Subtotal Revenues	12,374	12,395	(20)	-0.2%	12,927
Transfers In	254	164	90	55.1%	1,839
Total Revenues and Transfers	12,628	12,558	70	0.6%	14,766
<u>Expenditures</u>					
Debt Service	2,531	2,467	64	2.6%	14,234
Debt Expense	-	7	(7)	0.0%	10
Total Expenditures	2,531	2,475	57	2.3%	14,244
Net Increase/(Decrease)	10,097	10,084	13	0.1%	522
Beginning Operating Funds	1,210	1,159	51	4.4%	1,159
Ending Operating Funds	\$ 11,307	\$ 11,243	\$ 64	0.6%	\$ 1,681
Days of Operating Funds	290	288	2		43
Operating Reserve					
30 Days of Operating Expenses	\$ 1,187	\$ 1,187			\$ 1,187

CITY OF BRYAN, TEXAS
Hotel Tax Fund
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Room Tax Receipts	\$ 1,408	\$ 1,200	\$ 208	17.3%	\$ 1,600
Misc. Revenues	23	-	23	0.0%	-
Interest Income	12	5	7	123.7%	7
Total Revenues	1,443	1,205	238	19.7%	1,607
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Arts Council	84	84	-	0.0%	112
Chamber of Commerce	-	5	(5)	0.0%	5
Communications/Marketing (City of Bryan)	59	56	3	4.4%	75
Destination Bryan	1,032	930	102	11.0%	1,240
Historical Restoration	32	25	7	26.4%	50
Park & Rec Expense (City of Bryan)	58	67	(9)	-13.5%	90
The Stella Hotel	150	75	75	100.1%	100
Veterans Memorial	30	25	5	20.0%	25
Subtotal Program Grants	1,445	1,267	177	14.0%	1,696
<u>Single Purpose/Events Grants</u>	-	49	(49)	0.0%	65
International Rescue & Emergency Care Assoc.	12	-	12	0.0%	-
Destination Bryan - Reimbursements	46	-	46	0.0%	-
TAMU Game day Traffic Shuttle	21	-	21	0.0%	-
Texas GridIron	3	-	3	0.0%	-
Subtotal Single Purpose/Event Grants	83	49	34	69.6%	65
Total Expenditures	1,527	1,316	211	16.1%	1,761
Net Increase/(Decrease)	(84)	(111)	27	-24.1%	(154)
Beginning Operating Funds	2,259	2,018	241	11.9%	2,018
Ending Operating Funds	\$ 2,175	\$ 1,907	\$ 268	14.0%	\$ 1,864
Days of Operating Funds	451	395	55		386
<u>Minimum Operating Reserve Requirement</u>					
60 Days of Operating Expenses	\$ 290	\$ 290			\$ 290

CITY OF BRYAN, TEXAS
Oil & Gas Fund
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Property Taxes	\$ 92	\$ 92	\$ -	0.0%	\$ 123
Royalties	142	125	18	14.1%	185
Interest Income	6	3	3	87.9%	4
Total Revenues	240	220	20	9.2%	312
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	240	220	20	9.2%	312
Beginning Operating Funds	841	825	15	1.9%	825
Ending Operating Funds	\$ 1,081	\$ 1,045	\$ 36	3.4%	\$ 1,137
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Capital Reserve Fund
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Interest Income	\$ 7	\$ 5	\$ 2	42.9%	\$ 6
Total Revenues	7	5	2	42.9%	6
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	7	5	2	42.9%	6
Beginning Operating Funds	1,232	1,248	(15)	-1.2%	1,248
Ending Operating Funds	\$ 1,239	\$ 1,252	\$ (13)	-1.1%	\$ 1,254
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Midtown Park Operations Fund Summary
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Legends Event Center Revenues	\$ -	\$ 503	\$ (503)	0.0%	\$ 2,011
Travis Park Fields Revenues	41	263	(221)	-84.3%	350
Naming Rights	-	187	(187)	0.0%	250
Interest Income	12	11	1	8.5%	15
Total Revenues	54	964	(911)	-94.4%	2,627
<u>Transfers</u>					
Transfer In from General Fund	-	300	(300)	0.0%	1,000
Total Transfers	-	300	(300)	0.0%	1,000
Total Revenues and Transfers	54	1,264	(1,211)	-95.8%	3,627
<u>Expenditures</u>					
Legends Event Center:					
Start-Up Costs	66	812	(746)	-91.8%	1,300
Contract Labor	26	574	(548)	-95.5%	765
Park Operator Expenses	3	1,016	(1,013)	-99.8%	1,625
Professional Services	8	-	8	0.0%	-
Legends Event Center Expenditures	103	2,402	(2,299)	-95.7%	3,690
Travis Park Fields:					
Contract Labor	52	110	(58)	-52.7%	147
Park Operator Expenses	67	158	(91)	-57.4%	211
Capital Outlay	51	-	51	0.0%	-
Travis Park Fields Expenditures	171	269	(98)	-36.4%	358
Other:					
Salaries and Benefits	13	22	(9)	-42.4%	30
COB Operating Costs	15	83	(68)	-81.4%	500
COB Other Costs and Incentives	50	37	13	33.8%	50
Capital Outlay	-	30	(30)	0.0%	40
Other Expenditures	79	173	(94)	-54.6%	619
Total Expenditures	352	2,843	(2,491)	-87.6%	4,668
Net Increase/(Decrease)	(298)	(1,579)	1,281	0.0%	(1,041)
Beginning Operating Funds	2,534	2,136	398	18.7%	2,136
Ending Operating Funds	\$ 2,236	\$ 557	\$ 1,679	301.5%	\$ 1,095
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Midtown Park Construction Fund Summary
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Interest Income	\$ 35	\$ 37	\$ (2)	-6.5%	\$ 50
Total Revenues	35	37	(2)	-6.5%	50
<u>Expenditures</u>					
Utilities	8	-	8	0.0%	-
Capital Projects	12,514	3,636	8,878	244.1%	5,000
Total Expenditures	12,522	3,636	8,886	244.4%	5,000
Net Increase/(Decrease)	(12,487)	(3,599)	(8,888)	0.0%	(4,950)
Beginning Operating Funds	12,483	7,514	4,970	66.1%	7,514
Ending Operating Funds	\$ (4)	\$ 3,915	\$ (3,919)	-100.1%	\$ 2,564
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Phillips Event Center ("PEC") Fund Summary
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating - Golf Course	\$ 652	\$ 487	\$ 164	33.7%	\$ 650
Operating - Facilities	321	75	246	328.2%	100
Total Revenues	973	562	410	73.0%	750
Transfers In from General Fund	468	1,300	(832)	-64.0%	3,000
Total Transfers	468	1,300	(832)	-64.0%	3,000
Total Revenues and Transfers	1,441	1,862	(422)	-22.6%	3,750
<u>Expenditures</u>					
Golf Course:					
Contract Labor	343	363	(19)	-5.4%	484
Supplies	136	129	7	5.4%	172
Maintenance	48	57	(10)	-17.1%	77
Contractual Engineering/Planning	-	-	-	0.0%	-
Annual Capital	81	89	(8)	-9.0%	119
Golf Course Expenditures	608	638	(30)	-4.7%	851
Facilities:					
Supplies	107	180	(73)	-40.8%	240
Cost of Goods Sold	136	150	(14)	-9.1%	200
Maintenance	20	75	(55)	-73.0%	100
Contract Labor	173	300	(127)	-42.2%	400
Annual Capital	106	450	(344)	-76.4%	1,500
Facilities Expenditures	543	1,155	(613)	-53.0%	2,440
Other:					
Insurance	5	7	(3)	-38.1%	10
Equipment Rentals	29	33	(4)	-12.0%	44
Management Fees and Incentives	167	225	(59)	-26.1%	380
Other Expenditures	200	266	(65)	-24.6%	434
Total Expenditures	1,351	2,059	(708)	-34.4%	3,724
Net Increase/(Decrease)	90	(197)	287	-145.8%	26
Beginning Operating Funds	18	155	(138)	-88.6%	155
Ending Operating Funds	\$ 108	\$ (41)	\$ 149	-360.7%	\$ 181
Days of Operating Funds	11	(4)	15		18

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Queen and Palace Theaters Fund Summary
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Theater Operating Revenue	\$ 72	\$ 462	\$ (391)	-84.5%	\$ 616
Total Revenues	72	462	(391)	-84.5%	616
<u>Transfers</u>					
Transfer In from General Fund	434	400	34	8.5%	400
Total Transfers	434	400	34	8.5%	400
Total Revenues and Transfers	506	862	(357)	-41.4%	1,016
<u>Expenditures</u>					
Facilities:					
Supplies	37	97	(60)	-61.5%	194
Maintenance	15	-	15	0.0%	-
Utilities	12	-	12	0.0%	-
Advertising	16	-	16	0.0%	-
Insurance	5	-	5	0.0%	-
Contract Labor & Services	124	74	50	68.2%	99
Management Fees and Incentives	200	225	(25)	-11.1%	300
Miscellaneous	36	112	(75)	-67.3%	149
Annual Capital	-	37	(37)	0.0%	50
Theater Expenditures	447	545	(98)	-18.1%	792
Other:					
Insurance	0	4	(4)	-93.9%	5
Miscellaneous	-	75	(75)	0.0%	100
Other Expenditures	0	79	(79)	-99.7%	105
Total Expenditures	447	624	(177)	-28.4%	897
Net Increase/(Decrease)	59	238	(180)	-75.4%	119
Beginning Operating Funds	86	5	81	-75.4%	5
Ending Operating Funds	\$ 145	\$ 243	\$ (98)	-40.5%	\$ 124
Days of Operating Funds	67	112	(45)		57

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Street Improvement Fund
June 30, 2022
(in thousands)

	YTD	YTD	YTD	YTD	FY2022
<u>Revenues</u>	Actual	Budget	Budget	Variance	Amended
			Variance	%	Budget
Fees	\$ 4,672	\$ 4,350	\$ 322	7.4%	\$ 5,800
Other	48	52	(5)	-9.1%	70
Interest Income	54	45	9	19.6%	60
Total Revenues	4,774	4,447	326	7.3%	5,930
<u>Transfers</u>					
Transfer from Other Funds	-	26	(26)	0.0%	105
Total Transfers	-	26	(26)	0.0%	105
Total Revenues and Transfers In	4,774	4,474	300	6.7%	6,035
<u>Expenditures</u>					
Salaries and Benefits	0	77	(77)	-99.5%	103
Street Improvement Maintenance	1,910	1,804	107	5.9%	2,405
Professional Services	-	135	(135)	0.0%	179
Admin. Reimbursement	42	42	0	0.0%	56
Uncollectible Accounts	20	18	2	11.6%	24
Contractual Services	0	82	(81)	-99.7%	109
Annual Capital	1,930	3,920	(1,990)	-50.8%	5,227
Transfer to Debt Service	73	73	0	0.0%	371
Utility Admin. Reimbursement	82	82	0	0.0%	110
Total Expenditures	4,058	6,232	(2,174)	-34.9%	8,584
Net Increase/(Decrease)	716	(1,759)	2,474	-140.7%	(2,549)
Beginning Operating Funds	9,542	3,984	5,557	139.5%	3,984
Ending Operating Funds	\$ 10,257	\$ 2,226	\$ 8,031	360.8%	\$ 1,436
Days of Operating Funds	436	95	342		61
Target Operating Reserve					
60 Days of Operating Expenses	\$ 1,411	\$ 1,411			\$ 1,411

CITY OF BRYAN, TEXAS

Drainage Fund

June 30, 2022

(in thousands)

	YTD	YTD	YTD	YTD	FY2022
<u>Revenues</u>	Actual	Budget	Budget	Variance	Amended
			Variance	%	Budget
Fees	\$ 780	\$ 743	\$ 37	5.0%	\$ 990
Other	8	9	(1)	-7.7%	12
Interest Income	6	8	(3)	-30.9%	11
Total Revenues	793	759	34	4.5%	1,013
<u>Expenditures</u>					
Storm System Maintenance	-	1	(1)	0.0%	1
Contractual Engineering/Planning	10	10	(1)	-6.9%	14
Admin. Reimbursements	118	118	0	0.0%	158
Uncollectible Accounts	3	4	(0)	-10.5%	5
Storm System Capital	294	948	(655)	-69.0%	1,264
Transfer to Debt Service	27	69	(42)	-60.7%	91
Utility Admin. Reimbursement	38	37	0	0.0%	50
Total Expenditures	492	1,188	(696)	-58.6%	1,584
 Net Increase/(Decrease)	 301	 (429)	 730	 -170.3%	 (571)
 Beginning Operating Funds	 777	 836	 (59)	 -7.0%	 836
 Ending Operating Funds	 \$ 1,078	 \$ 408	 \$ 671	 164.6%	 \$ 265
Days of Operating Funds	249	94	155		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
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 2,139	\$ 2,081	\$ 58	2.8%	\$ 2,395
Property Tax - County	1,118	1,139	(22)	-1.9%	1,311
Interest Income	21	11	9	83.0%	15
Total Revenues	3,278	3,232	46	1.4%	3,721
<u>Expenditures</u>					
Transfer to Debt Service Fund	43	48	(5)	-9.9%	718
Transfers Out	-	-	-	0.0%	2,800
Contractual and Professional Services	25	19	6	33.4%	25
Total Expenditures	68	67	1	2.2%	3,543
Net Increase/(Decrease)	3,209	3,165	44	1.4%	179
Beginning Operating Funds	2,073	1,937	136	7.0%	1,937
Ending Operating Funds	\$ 5,282	\$ 5,102	\$ 180	3.5%	\$ 2,116
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 347	\$ 366	\$ (19)	-5.1%	\$ 421
Interest Income	2	1	1	95.1%	2
Total Revenues	349	367	(17)	-4.8%	422
<u>Expenditures</u>					
Construction Costs	52	-	52	0.0%	-
Transfer to Debt Service Fund	10	12	(2)	-15.4%	137
Transfer to General Fund	-	-	-	0.0%	50
Transfer to Other Funds	-	-	-	0.0%	105
Total Expenditures	62	12	50	409.5%	292
Net Increase/(Decrease)	287	355	(67)	-19.0%	131
Beginning Operating Funds	156	209	(53)	-25.3%	209
Ending Operating Funds	\$ 443	\$ 563	\$ (120)	-21.4%	\$ 339
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 228	\$ 215	\$ 13	5.9%	\$ 248
Interest Income	5	2	3	109.8%	3
Total Revenues	233	218	15	7.0%	251
<u>Transfers</u>					
Reimbursement Resolution	-	92	(92)	0.0%	92
Total Transfers	-	92	(92)	0.0%	92
Total Revenues and Transfers	233	310	(77)	-24.8%	343
<u>Expenditures</u>					
Façade Improvements	-	77	(77)	0.0%	103
Street Systems	(102)	-	(102)	0.0%	-
Transfer to Debt Service	-	25	(25)	0.0%	283
Total Expenditures	(102)	103	(205)	-199.1%	386
Net Increase/(Decrease)	335	115	220	191.8%	(43)
Beginning Operating Funds	162	584	(422)	-72.2%	584
Ending Operating Funds	\$ 498	\$ 699	\$ (202)	-28.8%	\$ 542
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

⁽¹⁾ The budget variance is due to the reimbursement of the advanced funding for the expenditures related to the Downtown Railroad quiet zone project. This project is part of the 2022 CO debt issuance.

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 269	\$ 252	\$ 17	6.7%	\$ 290
Property Tax - County	165	170	(4)	-2.6%	195
Interest Income	2	1	1	137.5%	1
Total Revenues	436	423	13	3.2%	486
<u>Expenditures</u>					
Transfer to Debt Service	18	21	(3)	-13.2%	289
Transfer to Other Funds	-	-	-	0.0%	190
Total Expenditures	18	21	(3)	0.0%	479
Net Increase/(Decrease)	418	402	16	4.0%	7
Beginning Operating Funds	88	66	22	33.0%	66
Ending Operating Funds	\$ 506	\$ 468	\$ 38	8.1%	\$ 73
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - North Fund Summary
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 100	\$ 104	\$ (4)	-4.3%	\$ 120
Property Tax - County	76	72	4	6.1%	83
Interest Income	1	2	(1)	-70.1%	3
Total Revenues	176	178	(1)	-0.8%	205
<u>Expenditures</u>					
Contractual Services	75	68	8	11.1%	90
Transfer to Debt Service	14	19	(5)	-25.4%	116
Total Expenditures	89	87	3	0.0%	206
Net Increase/(Decrease)	87	91	(4)	-4.3%	(1)
Beginning Operating Funds	75	71	4	4.9%	71
Ending Operating Funds	\$ 162	\$ 162	\$ (0)	-0.3%	\$ 70
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
BTU - City
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Admended Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues					
Retail	\$ 34,344	\$ 33,657	\$ 687	2.0%	\$ 49,552
Wholesale	12,656	11,215	1,441	12.8%	15,668
Fuel Revenues	61,428	47,329	14,099	29.8%	71,304
Regulatory Charge Pass Thru	13,653	13,209	444	3.4%	19,149
TCOS Revenue	27,511	27,762	(251)	-0.9%	37,278
Other Operating Revenues	14,091	1,998	12,093	605.3%	2,543
<i>Total Operating Revenues</i>	163,683	135,170	28,513	21.1%	195,493
Non-Operating Revenues					
Interest Income	1,432	484	948	195.9%	646
Total Revenues	165,115	135,654	29,461	21.7%	196,139
<u>Expenditures</u>					
Operating Expenses					
Energy Cost	61,428	47,329	14,099	29.8%	71,304
Capacity Cost	582	594	(12)	0.0%	792
TCOS Expense	13,675	13,209	466	3.5%	19,149
TCOS Expense - Wholesale	2,412	1,786	626	35.1%	2,381
Departmental Expenses	18,058	20,330	(2,272)	-11.2%	27,809
Admin. Reimbursement to COB	2,612	2,698	(86)	-3.2%	3,597
Admin. Reimbursement from COB	(1,428)	(1,415)	(13)	0.9%	(1,886)
<i>Total Operating Expenses</i>	97,339	84,531	12,808	15.2%	123,146
Non-Operating Expenses					
Annual Capital	21,290	21,703	(413)	-1.9%	28,266
Right of Way Payments	10,437	10,122	315	3.1%	13,685
Debt Service	19,185	19,185	-	0.0%	25,395
<i>Total Non-Operating Expenses</i>	50,912	51,010	(98)	-0.2%	67,345
Total Expenditures	148,251	135,541	12,710	9.4%	190,491
Net Increase/(Decrease)	16,864	113	16,751	14823.9%	5,647
Beginning Operating Cash	89,351	82,084	7,266	8.9%	82,084
	\$ 106,215	\$ 82,197	\$ 24,017	29.2%	\$ 87,731
Rate Stabilization Fund	1,730	1,733	(3)	-0.2%	1,733
Total	\$ 107,945	\$ 83,930	\$ 24,015	28.6%	\$ 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
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Admended Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues	\$ 20,208	\$ 19,916	292	1.5%	\$ 29,056
Fuel Revenues	10,233	9,953	280	2.8%	14,324
Regulatory Charge Pass Thru	4,567	4,621	(54)	-1.2%	6,567
Other Operating Revenues	4,634	263	4,371	1662.0%	350
<i>Total Operating Revenues</i>	39,642	34,753	4,889	14.1%	50,297
Non-Operating Revenues					
Interest Income	157	67	90	134.3%	90
Total Revenues	39,799	34,820	4,979	14.3%	50,387
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	8,135	7,628	507	6.6%	10,780
Purchased Power - Fuel	10,234	9,953	281	2.8%	14,324
Regulatory Charge	4,546	4,621	(75)	-1.6%	6,567
Departmental Expense	1,443	2,102	(659)	-31.4%	3,540
<i>Total Operating Expenses</i>	24,358	24,304	54	0.2%	35,212
Non-Operating Expenses					
Annual Capital	4,671	4,999	(328)	0.0%	10,778
Debt Service	3,080	3,080	-	0.0%	3,914
<i>Total Non-Operating Expenses</i>	7,751	8,079	(328)	-4.1%	14,692
Total Expenditures	32,109	32,383	(274)	-0.8%	49,904
Net Increase/(Decrease)	7,690	2,437	5,253	215.6%	0
Beginning Operating Cash	10,485	9,058	1,427		9,058
Ending Operating Cash	\$ 18,175	\$ 11,495	\$ 6,681	58.1%	\$ 10
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
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Water Sales	\$ 9,795	\$ 8,966	\$ 829	9.2%	\$ 12,750
Water Penalties	99	95	4	3.9%	130
Miscellaneous	307	345	(38)	-11.0%	539
<i>Total Operating Revenues</i>	<u>10,201</u>	<u>9,407</u>	<u>794</u>	<u>8.4%</u>	<u>13,419</u>
Non-Operating Revenues					
Interest Income	66	56	10	17.7%	75
Water Tap Fees	281	205	76	37.2%	275
Oil and Gas Royalty	0	0	(0)	-64.6%	0
Inventory Markup	21	16	5	28.2%	22
Miscellaneous Non-Operating Income	130	40	90	227.3%	53
Effluent Sales	514	450	64	14.1%	600
Transfers from Other Funds	29	29	0	0.0%	39
<i>Total Non-Operating Revenues</i>	<u>1,041</u>	<u>797</u>	<u>245</u>	<u>30.7%</u>	<u>1,064</u>
Total Revenues	<u>11,243</u>	<u>10,204</u>	<u>1,039</u>	<u>10.2%</u>	<u>14,483</u>
<u>Expenditures</u>					
Operating Expenses					
Water Administration	584	514	70	13.7%	685
Water Production	1,965	2,255	(290)	-12.9%	3,072
Water Distribution	2,013	2,029	(17)	-0.8%	2,793
General and Admin. Reimbursement	372	372	0	0.0%	496
Transfer to Other Funds	58	58	0	0.0%	77
Transfer to BTU	421	421	0	0.0%	561
<i>Total Operating Expenses</i>	<u>5,412</u>	<u>5,649</u>	<u>(237)</u>	<u>-4.2%</u>	<u>7,685</u>
Non-Operating Expenses					
Annual Capital	1,650	2,447	(797)	-32.6%	3,620
Right of Way Payments	505	454	51	11.3%	671
Paying Agent Fee	1	11	(11)	-95.6%	15
Miscellaneous Debt Expense	(1)	15	(16)	-104.3%	20
Debt Service	4,015	3,412	603	17.7%	4,769
<i>Total Non-Operating Expenses</i>	<u>6,170</u>	<u>6,339</u>	<u>(169)</u>	<u>-2.7%</u>	<u>9,095</u>
Total Expenditures	<u>11,582</u>	<u>11,988</u>	<u>(406)</u>	<u>-3.4%</u>	<u>16,779</u>
Net Increase/(Decrease)	(340)	(1,785)	1,445	-81.0%	(2,296)
Beginning Operating Funds	9,393	7,871	1,522	19.3%	7,871
Ending Operating Funds	<u>\$ 9,054</u>	<u>\$ 6,086</u>	<u>\$ 2,968</u>	<u>48.8%</u>	<u>\$ 5,575</u>
Days of Unrestricted Cash	461	289	172		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
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Sewer System Revenue	\$ 10,281	\$ 9,292	\$ 990	10.6%	\$ 12,550
Sewer Penalties	82	88	(6)	-6.7%	117
Miscellaneous	4	4	0	11.8%	5
Pretreatment Fees	465	421	44	10.5%	561
Hauler and Sewer Inspection Fees	77	47	30	63.9%	63
<i>Total Operating Revenues</i>	10,909	9,851	1,058	10.7%	13,295
Non-Operating Revenues					
Sewer Tap Fees	225	127	97	76.4%	170
Miscellaneous Non-Operating Income	15	22	(7)	-31.9%	29
Transfers from Other Funds	159	159	0	0.0%	212
Interest Income	65	56	9	16.2%	75
<i>Total Non-Operating Revenues</i>	485	364	120	33.0%	486
Total Revenues	11,394	10,215	1,179	11.5%	13,781
<u>Expenditures</u>					
Operating Expenses					
Wastewater Administration	436	482	(46)	-9.6%	643
Wastewater Collection	1,594	1,807	(214)	-11.8%	2,485
Wastewater Pre-Treatment	75	78	(3)	-3.7%	105
Wastewater Treatment	1,983	2,147	(164)	-7.6%	2,883
Environmental Services	456	505	(48)	-9.6%	691
General and Admin. Reimbursement	426	426	0	0.0%	568
Transfer to Other Funds	40	40	0	0.0%	53
Transfer to BTU	414	414	0	0.0%	552
<i>Total Operating Expenses</i>	5,424	5,900	(475)	-8.1%	7,980
Non-Operating Expenses					
Annual Capital	2,345	4,323	(1,977)	-45.7%	5,374
Right of Way Payments	514	489	25	5.1%	662
Paying Agent Fee	-	4	(4)	0.0%	5
Debt Service	3,520	3,520	(0)	0.0%	3,806
<i>Total Non-Operating Expenses</i>	6,379	8,336	(1,956)	-23.5%	9,847
Total Expenditures	11,804	14,235	(2,432)	-17.1%	17,827
Net Increase/(Decrease)	(410)	(4,020)	3,610	-89.8%	(4,046)
Beginning Operating Funds	10,122	8,736	1,387	15.9%	8,736
Ending Operating Funds	\$ 9,713	\$ 4,716	\$ 4,997	106.0%	\$ 4,690
Days of Unrestricted Cash	452	216	237		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
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Residential Refuse	\$ 3,474	\$ 3,428	\$ 46	1.3%	\$ 4,571
Commercial Refuse	2,897	2,806	91	3.3%	3,741
Penalties	55	56	(1)	-2.2%	75
License and Permit Fees	60	52	8	14.5%	70
Miscellaneous	6	5	1	13.2%	7
<i>Total Operating Revenues</i>	<u>6,492</u>	<u>6,348</u>	<u>144</u>	<u>2.3%</u>	<u>8,464</u>
Non-Operating Revenues					
Interest Income	44	56	(12)	-22.0%	75
Reimbursements and Transfers In	78	78	0	0.0%	103
<i>Total Non-Operating Revenues</i>	<u>121</u>	<u>134</u>	<u>(12)</u>	<u>-9.2%</u>	<u>178</u>
Total Revenues	<u>6,614</u>	<u>6,482</u>	<u>132</u>	<u>2.0%</u>	<u>8,642</u>
<u>Expenditures</u>					
Operating Expenses					
Administration	3,449	3,569	(120)	-3.4%	4,992
Call Center	243	295	(52)	-17.5%	404
Recycling	204	299	(95)	-31.7%	408
<i>Total Operating Expenses</i>	<u>3,896</u>	<u>4,163</u>	<u>(267)</u>	<u>-6.4%</u>	<u>5,805</u>
Non-Operating Expenses					
Admin. Reimbursement	473	473	(0)	0.0%	631
Transfer to Wastewater	13	13	0	0.0%	17
Transfer to Water	29	10	19	0.0%	13
Transfer to BTU	457	457	0	0.0%	609
Right of Way Use Fee	319	316	3	0.9%	423
Debt Service	-	42	(42)	0.0%	83
Annual Capital	1,111	1,111	0	0.0%	1,562
<i>Total Non-Operating Expenses</i>	<u>2,401</u>	<u>2,421</u>	<u>(20)</u>	<u>-0.8%</u>	<u>3,339</u>
Total Expenditures	<u>6,298</u>	<u>6,584</u>	<u>(286)</u>	<u>-4.3%</u>	<u>9,144</u>
Net Increase/(Decrease)	316	(102)	418	-410.1%	(501)
Beginning Operating Funds	8,146	7,984	162	2.0%	7,984
Ending Operating Funds	<u>\$ 8,462</u>	<u>\$ 7,882</u>	<u>\$ 580</u>	<u>7.4%</u>	<u>\$ 7,483</u>
Days of Unrestricted Cash	507	496	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
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 183	\$ 170	\$ 13	7.9%	\$ 227
Fuel Revenue	382	242	140	57.6%	312
<i>Total Operating Revenues</i>	565	412	153	37.1%	539
Non-Operating Revenues					
Grants and Reimbursements	-	12	(12)	0.0%	50
Interest Income	0	1	(0)	-36.2%	1
Miscellaneous Revenues	4	1	3	256.1%	2
Transfers In	-	-	-	0.0%	443
<i>Total Non-Operating Revenues</i>	4	14	(10)	-69.5%	495
Total Revenues	570	427	143	33.6%	1,034
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	159	153	6	3.8%	210
Supplies	5	9	(4)	-43.0%	12
Fuel for Resale	273	171	102	59.3%	230
Maintenance	17	14	3	21.8%	18
Other Services and Charges	186	33	153	462.9%	44
<i>Total Operating Expenses</i>	640	380	260	68.3%	514
Non-Operating Expenses					
Debt Service	15	27	(13)	-46.1%	85
Annual Capital	57	-	57	0.0%	303
Administrative Reimbursement	94	94	0	0.0%	125
<i>Total Non-Operating Expenses</i>	165	121	44	36.2%	513
Total Expenditures	805	502	304	60.6%	1,027
Net Increase/(Decrease)	(235)	(75)	(160)	214.1%	7
Beginning Operating Funds	245	78	167	214.4%	78
Ending Operating Funds	\$ 9	\$ 3	\$ 7	223.4%	\$ 85
Days of Unrestricted Cash	8	2	6		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
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Traditions Lot Sales	\$ 367	\$ 200	\$ 167	83.7%	\$ 200
<i>Total Operating Revenues</i>	367	200	167	83.7%	200
Non-Operating Revenues					
Interest Income	1	8	(7)	-86.6%	11
Transfers from Other Funds	1,400	-	1,400	0.0%	-
Miscellaneous Revenue	151	910	(759)	-83.4%	1,500
<i>Total Non-Operating Revenues</i>	1,552	918	634	69.1%	1,511
Total Revenues	1,920	1,118	802	71.7%	1,711
<u>Expenditures</u>					
Operating Expenses					
Other Services and Charges	150	196	(46)	-23.5%	212
Land Purchase - Builder Infill Program	30	300	(270)	-90.0%	300
Annual Capital	1,338	-	1,338	0.0%	-
Contractual Obligations	-	100	(100)	0.0%	100
Lake Walk Innovation Center Operations	400	250	150	60.0%	250
<i>Total Operating Expenses</i>	1,919	846	1,072	126.7%	862
Non-Operating Expenses					
Admin. Reimbursement	42	42	0	0.0%	55
<i>Total Non-Operating Expenses</i>	42	42	0	0.0%	55
Total Expenditures	1,960	888	1,072	120.7%	917
Net Increase/(Decrease)	(40)	230	(270)	-117.6%	793
Beginning Operating Funds	275	0	275	0.0%	0
Ending Operating Funds	\$ 235	\$ 230	\$ 5	2.0%	\$ 793
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Liability/Workers Comp Ins Premiums	\$ 1,833	\$ 1,841	\$ (8)	-0.4%	\$ 2,454
<i>Total Operating Revenues</i>	<u>1,833</u>	<u>1,841</u>	<u>(8)</u>	<u>-0.4%</u>	<u>2,454</u>
Non-Operating Revenues					
Interest Income	26	19	7	39.7%	25
Miscellaneous Revenues	85	18	66	361.0%	25
<i>Total Non-Operating Revenues</i>	<u>111</u>	<u>37</u>	<u>74</u>	<u>198.7%</u>	<u>50</u>
Total Revenues	<u>1,944</u>	<u>1,878</u>	<u>66</u>	<u>3.5%</u>	<u>2,504</u>
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	411	435	(25)	-5.7%	602
Supplies	66	82	(16)	-20.0%	87
Maintenance	0	1	(1)	-95.1%	2
Other Services and Charges	89	119	(31)	-25.9%	160
Judgment and Damage Claims	483	23	460	2046.5%	30
Stop Loss Aggregate Refund	(167)	(90)	(77)	85.3%	(120)
Liability Insurance	936	876	60	6.9%	922
Claims Administration	39	39	(0)	-0.2%	52
Workers Comp and Liability Claims	619	763	(144)	-18.9%	1,052
<i>Total Operating Expenses</i>	<u>2,475</u>	<u>2,248</u>	<u>226</u>	<u>10.1%</u>	<u>2,786</u>
Non-Operating Expenses					
Employee Health Center	-	-	-	0.0%	100
Equipment Replacement	3	2	1	31.0%	3
Transfer to Debt Service Fund	3	11	(8)	-69.3%	15
Allocated Cost from City Depts.	170	181	(11)	-6.2%	241
<i>Total Non-Operating Expenses</i>	<u>176</u>	<u>195</u>	<u>(18)</u>	<u>-9.4%</u>	<u>360</u>
Total Expenditures	<u>2,651</u>	<u>2,443</u>	<u>208</u>	<u>8.5%</u>	<u>3,145</u>
Net Increase/(Decrease)	(707)	(566)	(142)	25.0%	(642)
Beginning Operating Funds	5,618	3,779	1,839	48.7%	3,779
Ending Operating Funds	<u>\$ 4,911</u>	<u>\$ 3,213</u>	<u>\$ 1,698</u>	<u>52.8%</u>	<u>\$ 3,137</u>
Days of Operating Funds	643	421	222		411
Target Operating Reserve	\$ 2,500	\$ 2,500			\$ 2,500

Operating Funds = Working Capital

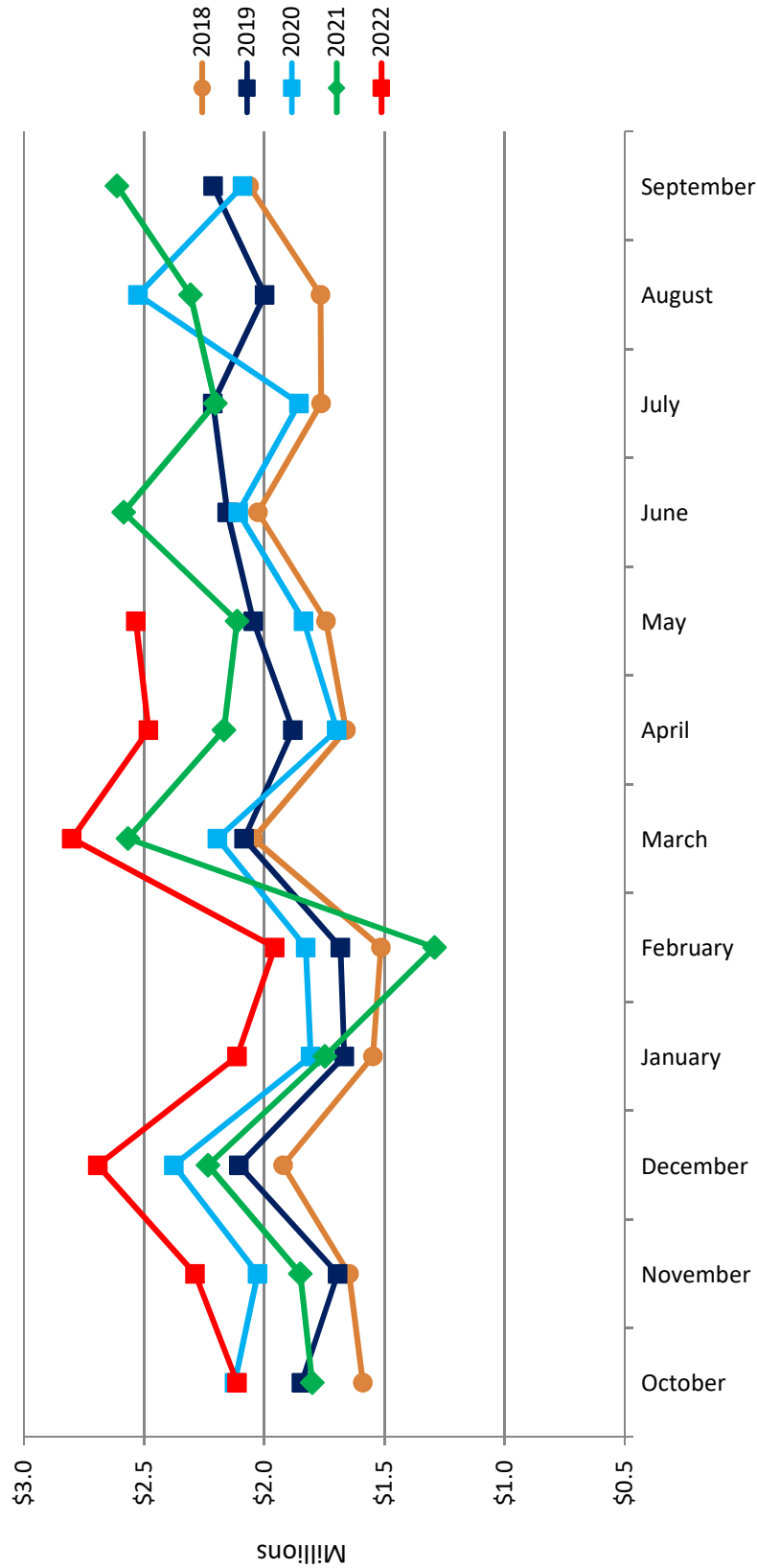
CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
June 30, 2022
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Employee Contributions	\$ 1,756	\$ 1,778	\$ (22)	-1.2%	\$ 2,371
City Contributions	8,949	8,604	346	4.0%	11,471
Retiree Health Premiums	485	493	(8)	-1.6%	657
<i>Total Operating Revenues</i>	11,190	10,874	316	2.9%	14,499
Non-Operating Revenues					
Interest Income	39	19	21	110.1%	25
Flex Admin Fee	5	7	(2)	-25.2%	9
BISD Reimbursement	254	281	(27)	-9.5%	375
Transfer from Other Funds	-	-	-	0.0%	100
Stop/Loss Aggregate Refund	233	-	233	0.0%	-
<i>Total Non-Operating Revenues</i>	534	306	227	74.1%	509
Total Revenues	11,724	11,181	543	4.9%	15,008
<u>Expenditures</u>					
Operating Expenses					
Administrative Reimbursements	171	171	0	0.0%	228
Claims Administration	6	8	(1)	-18.3%	11
H.S.A. - Employer Paid	155	105	50	47.5%	210
Health Insurance Administration	4	100	(96)	-95.9%	200
Health Insurance Claims	7,566	9,465	(1,899)	-20.1%	13,171
ACA Research and Reinsurance Fees	6	4	2	44.3%	6
Employee Assistance Program	11	11	(1)	-4.6%	15
Stop Loss Premium	904	850	55	6.4%	1,133
<i>Total Operating Expenses</i>	8,823	10,714	(1,891)	-17.6%	14,973
Non-Operating Expenses					
Employee Health Center	255	266	(11)	-4.3%	375
BISD Health Center Expense	254	266	(12)	-4.4%	375
<i>Total Non-Operating Expenses</i>	509	532	(23)	-4.4%	749
Total Expenditures	9,332	11,246	(1,914)	-17.0%	15,722
Net Increase/(Decrease)	2,391	(65)	2,457	-3758.1%	(714)
Beginning Operating Funds	3,843	3,292	551	16.7%	3,292
Ending Operating Funds	\$ 6,234	\$ 3,226	\$ 3,008	93.2%	\$ 2,578
Days of Operating Funds	152	79	73		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
June 30, 2022
(in thousands)

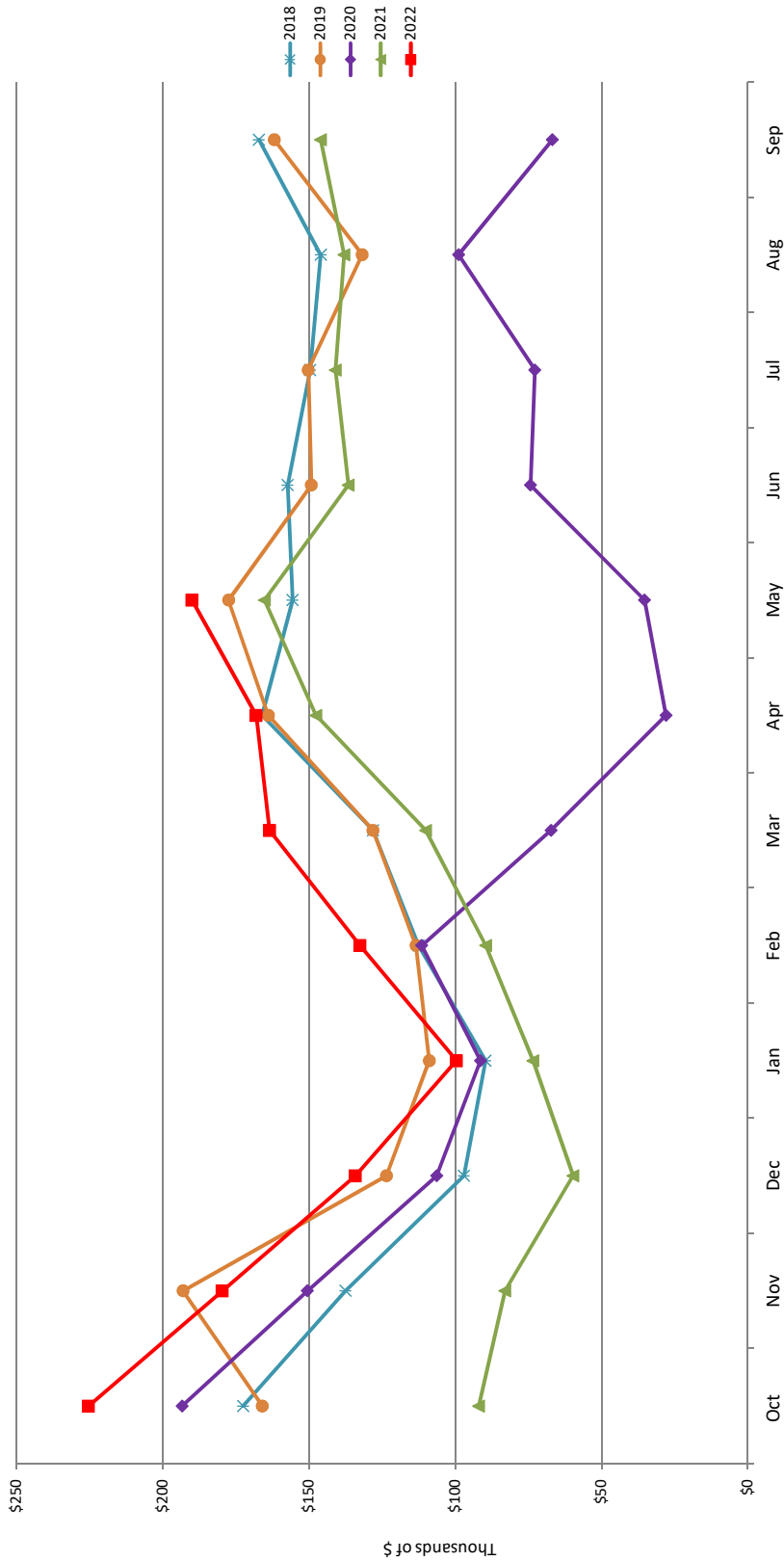
	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Fuel Mark-up	\$ 96	\$ 49	\$ 47	96.3%	\$ 65
Inventory Markup	9	6	2	32.4%	9
<i>Total Operating Revenues</i>	<u>104</u>	<u>55</u>	<u>49</u>	<u>88.9%</u>	<u>74</u>
Non-Operating Revenues					
Interest Income	0	0	(0)	-84.9%	0
Discounts Taken	0	0	(0)	-100.0%	0
Admin. Reimbursements and Transfers	188	188	(0)	0.0%	251
<i>Total Non-Operating Revenues</i>	<u>188</u>	<u>188</u>	<u>(0)</u>	<u>-0.1%</u>	<u>251</u>
Total Revenues	<u>292</u>	<u>243</u>	<u>49</u>	<u>20.1%</u>	<u>324</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	167	180	(13)	-7.0%	247
Supplies	8	13	(5)	-41.9%	17
Maintenance and Services	8	10	(2)	-20.1%	13
<i>Total Operating Expenses</i>	<u>182</u>	<u>202</u>	<u>(20)</u>	<u>-9.9%</u>	<u>278</u>
Non-Operating Expenses					
Over/Short Fuel and Inventory	2	-	2	0.0%	-
Administrative Reimbursements	54	54	0	0.0%	72
Transfer to Debt Service	1	4	(3)	-69.3%	5
<i>Total Non-Operating Expenses</i>	<u>57</u>	<u>58</u>	<u>(1)</u>	<u>-1.7%</u>	<u>77</u>
Total Expenditures	<u>239</u>	<u>260</u>	<u>(21)</u>	<u>-8.1%</u>	<u>355</u>
Net Increase/(Decrease)	53	(17)	70	-410.0%	(31)
Beginning Operating Funds	(9)	31	(39)	-128.7%	31
Ending Operating Funds	<u>\$ 44</u>	<u>\$ 13</u>	<u>\$ 31</u>	<u>227.7%</u>	<u>\$ -</u>
Days of Operating Funds	45	14	32		-
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 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	\$ 132,536	\$ 163,445	\$ 168,010	\$ 189,938	\$ -	\$ -	\$ -	\$ -	\$ 1,292,527
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													
\$ 1,184,000													
\$ 108,527													
9.17%													
FY 2022 Budget													
\$ 1,600,000													