



## **QUARTERLY BUDGET REPORT**

CITY OF BRYAN, TEXAS  
FISCAL YEAR 2023

FOR THE THREE MONTHS ENDING DECEMBER 31, 2022

**Preliminary and Unaudited**

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**CITY OF BRYAN, TEXAS**  
**Change in Fund Balance Summary**  
December 31, 2022  
(in thousands)

	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>FY2023</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
			<b>Variance</b>	<b>Budget</b>
<b>Governmental Funds</b>				
General	\$ 286	\$ (3,618)	\$ 3,904	\$ (9,911)
Debt Service	4,057	4,842	(784)	(292)
Hotel/Motel Tax	64	(8)	71	(506)
Oil & Gas Fund	76	70	5	381
Capital Reserve Fund	10	2	9	6
Midtown Park Operations	(205)	575	(780)	(111)
Midtown Park Construction	0	-	0	-
Phillips Event Center	45	(57)	102	(926)
Queen and Palace Theaters	124	(43)	167	(25)
Street Improvement Fund	233	639	(405)	(1,381)
Drainage Improvement	134	47	88	(14)
TIRZ #10-Traditions	1,429	1,406	23	570
TIRZ #19-Nash Street	154	153	2	317
TIRZ #21-Downtown Bryan	120	(57)	178	(655)
TIRZ #22-Target	161	161	0	(10)
TIRZ #22-North	56	76	(20)	10
Community Development	(88)	(141)	53	-
Grant Fund	0	-	0	-
ARPA Fund	11,238	-	11,238	-
Court Technology	9	(1)	10	(6)
Miscellaneous Trusts	33	-	33	-
<b>Enterprise Funds</b>				
BTU - City	5,195	2,637	2,558	(4,508)
BTU - Rural	(2,735)	1,053	(3,788)	2,658
Water	1,118	797	321	(2,000)
Wastewater	1,100	868	232	(2,697)
Solid Waste	629	83	545	(1,965)
Airport	94	(115)	209	(56)
Bryan Commerce & Development	650	1,284	(634)	535
<b>Internal Service Funds</b>				
Self-Insurance Fund	(325)	(636)	311	(749)
Employee Benefits Fund	362	(133)	495	68
Warehouse Fund	20	(4)	25	9
<b>Change in Fund Balance</b>	<b>\$ 24,046</b>	<b>\$ 9,879</b>	<b>\$ 14,167</b>	<b>\$ (21,260)</b>

## General Fund

The General Fund preliminary fund balance available for operations at December 31, 2022 was \$42,754k, or 152 days of operating expenditures. This balance is \$6,794k, or 18.9%, above budgeted projections. This variance primarily consists of higher than expected beginning fund balances by \$2,936k due to higher than expected revenues of \$9,191k and expenditure savings of \$4,105k during FY 2022. During FY 2023, revenues and Right-of-Way ("ROW") Payments for the General Fund are over budget by \$451k, or 1.9%, and expenditures are under budget by \$3,453k, or 12.3%. Additionally, the City has restricted and committed fund balances totaling \$13,647k. A discussion of the revenue and expenditure variances is included below.

### Revenue Narrative

Through December, General Fund Revenues, not including Transfers In or ROW Payments, are \$289k, or 1.4%, over budget. Notable variances include:

**Sales Tax:** Sales tax receipts of \$7,721k through December are \$108k, or 1.4%, over budget and are \$1,126k, or 17.1%, above collections of \$6,595k through December of FY 2022. The FY 2023 budget variance is driven by increased sales tax revenues in food services, big box retailers, general services, and inflation.

**Property Tax:** Property tax revenue collections, including penalties and interest, of \$8,391k are \$1,153k, or 12.1%, 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 2023, 29.5% of budgeted property tax revenues have been collected through December. In FY 2022, property tax revenues were 27.2% collected through December.

**Charges for Services:** Ambulance revenues are conservatively budgeted as collections and activity vary year-to-year. Through December FY 2023, 1,350 ambulance runs have been made, a 16.2% increase over the number of runs made through December of FY 2022. Additionally, Through December of FY 2023, the net revenue per run was \$960 which is higher than the net revenue per run through December of FY 2022 of \$584, or 64.2%.

**Miscellaneous Income:** Actual receipts of \$764k through December are \$505k, or 195.3%, over budget due to interest income which is over budget by \$292k and library gifts 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 \$184k and traffic damage recovery proceeds of \$25k.

### Expenditure Narrative

General Fund expenditures are \$3,453k, or 12.3%, under budget through December. 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 \$1,761k, or 14.2%, primarily due to salaries and benefits which are under budget by \$1,285k due to 26 vacancies consisting of 15 police department vacancies, 10 fire department vacancies, and 1 municipal court vacancy. Additionally, the total variance includes contractual services which are under budget by \$645k related to timing of large contracts including Axon. The variance is partially offset by training and recruiting expenditures which are over budget by \$138k.

**Public Works:** Public Works is under budget by \$368k, or 25.2%, due to salaries and benefits which are under budget by \$198k (currently 7 vacancies) and general maintenance which is under budget by \$121k, primarily streets and drainage maintenance.

**Support Services:** Support Services are under budget by \$258k, or 7.4%, due to salaries and benefits which are under budget by \$471k (currently 10 vacancies) and supplies which are under budget \$109k. The variance is partially offset by equipment maintenance, including software licensing agreements, which are over budget by \$329k.

**General Administration:** General Administration is under budget by \$408k, or 27.5%, due to salaries and benefits which are under budget by \$104k (currently 2 vacancies), miscellaneous expenditures, including contributions,

elections, public relations, and contractual services, which are under budget by \$244k collectively, and utilities, professional services, and training which are under budget by \$60k 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 \$787k, or 16.2%, primarily due to property tax collections which are under budget by \$793k, or 16.5%, 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 \$60k, or 10.2%, primarily due to room tax revenues which are over budget by \$38k, or 6.5%, due to higher than anticipated activity. Total expenditures are under budget by \$11k, or 1.8%, due to the timing of contribution payments.

**Midtown Park Operations Fund:** Total revenues are under budget by \$1,360k, or 97.2%, due to the timing of operations and fund transfers. Total expenditures are under budget by \$580k, or 70.3%, primarily due to the timing of start-up costs for Legends Event Center ("LEC") and operations reporting for LEC and Travis Park Fields. There is a one month lag in reporting of operations for the management companies.

**Phillips Event Center ("PEC") Fund:** Total revenues are under budget by \$429k, or 49.7%, primarily due to the timing of transfers which are under budget by \$344k, or 65.6%. Total expenditures of \$388k are \$531k, or 57.8%, under budget primarily due to Facilities capital expenditures which are under budget by \$500k due to timing of the facility renovations. There is a one month lag in reporting of operations for the management company.

**Queen and Palace Theaters Fund:** Total revenues are over budget by \$15k, or 5.7%, and consist almost entirely of transfers for operations of \$244k. Total expenditures are under budget by \$152k, or 50.5%, due to the timing of operations. The Palace Theater is expected to open by summer, 2023. There is a one month lag in reporting of operations for the management company.

**Street Improvement Fund:** Total revenues are over budget by \$159k, or 10.3%, due to higher than anticipated transportation fees. Total expenditures are over budget by \$564k, or 63.1%, primarily due to street maintenance which is over budget by \$992k due to the timing of material purchases for streets and other scheduled maintenance throughout the City.

### Enterprise Funds

**BTU – City Fund:** Total revenues are over budget by \$3,899k, or 7.6%, primarily due to other fuel revenues which are over budget by \$1,546k, or 7.7%, interest income which is over budget by \$1,346k, or 167.0%, and wholesale revenues which are over budget by \$592k, or 14.8%. Total expenditures are over budget by \$1,052k, or 2.7%, primarily due to annual capital which is over budget by \$2,055k, or 45.4%, and energy costs which are over budget by \$1,546k, or 7.7%. The variance is partially offset by departmental expenses which are under budget by \$1,497k, or 19.3%.

**BTU – Rural Fund:** Total revenues are over budget by \$232k, or 1.8%, primarily due interest income which is over budget by \$204k, or 187.7%. Total expenditures are over budget by \$4,021k, or 34.0%, due to annual capital which is over budget by \$3,192k, or 0.1%, due to timing of projects.

**Water Fund:** Total revenues are over budget by \$399k, or 11.3%, primarily due to water sales which are over budget by \$401k, or 13.0%, and interest income which is over budget by \$89k. Total expenditures are under budget by \$78k, or 2.8%, primarily due to salaries and benefits (currently 5 vacancies).

**Wastewater Fund:** Total revenues are over budget by \$51k, or 1.5%, primarily due to interest income. Total expenditures are under budget by \$181k, or 6.8%, due to maintenance which is under budget by \$117k and salaries and benefits which are under budget by \$95k (currently 5 vacancies).

**Solid Waste Fund:** Total revenues are over budget by \$155k, or 7.0%, due to insurance proceeds of \$62k and interest income which is over budget by \$53k. Total expenditures are under budget by \$390k, or 18.3%, due to salaries and benefits which are under budget by \$55k (currently 3 vacancies) and contractual services which are under budget by \$118k due to timing of payment for tipping fees.

**Airport Fund:** Total revenues are over budget by \$168k, or 93.5% primarily due to a property easement for \$150k. Total expenditures are under budget by \$41k primarily due to timing of maintenance.

**BCD Fund:** Total revenues are over budget by \$501k, or 10.0%, primarily due to lot sales. Total expenditures are over budget by \$1,135k, or 30.5%, due to purchases related to the new Bryan Traditions Partnership.

#### **Internal Service Funds**

**Self-Insurance Fund:** Total revenues are over budget by \$171k, or 26.8%, primarily due to liability and workers comp insurance premiums which are over budget by \$107k. Total expenditures are under budget by \$140k, or 11.0%, due to liability and workers comp claims which are under budget by \$177k, or 23.0%.

**Employee Benefits Fund:** Total revenues are under budget by \$92k, or 2.3%, primarily due to City contributions which are under budget by \$196k, or 6.1%, due to higher than average vacancies. The variance is partially offset by interest income which is over budget by \$69k. Total expenditures are under budget by \$587k, or 14.0%, primarily due to health insurance claims which are under budget by \$463k, or 13.0%, and health center expenditures which are under budget by \$58k, or 31.9%.

**CITY OF BRYAN, TEXAS**  
**General Fund Summary**  
December 31, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues:</u></b>					
City Sales Tax	\$ 7,721	\$ 7,613	\$ 108	1.4%	\$ 30,264
Property Tax	8,391	9,544	(1,153)	-12.1%	28,459
Franchise Fees	109	394	(285)	-72.4%	2,154
Licenses & Permits	199	232	(33)	-14.2%	927
Grants	247	359	(112)	-31.3%	1,428
Charges for Services	2,664	1,370	1,294	94.4%	5,710
Fines	336	375	(39)	-10.3%	1,498
Miscellaneous/Shared Tax	764	259	505	195.3%	2,117
<b>Subtotal Revenues</b>	<b>20,435</b>	<b>20,146</b>	<b>289</b>	<b>1.4%</b>	<b>72,557</b>
ROW Payments	4,365	4,203	162	3.8%	16,807
Transfers In	-	-	-	0.0%	3,100
<b>Total Revenues, Transfers &amp; ROW</b>	<b>24,800</b>	<b>24,349</b>	<b>451</b>	<b>1.9%</b>	<b>92,464</b>
<b><u>Expenditures :</u></b>					
Public Safety	10,626	12,388	(1,761)	-14.2%	49,609
Public Works	1,092	1,461	(368)	-25.2%	6,931
Development Services	717	815	(98)	-12.1%	3,512
Community Services	2,172	2,118	54	2.5%	9,318
Support Services	3,219	3,477	(258)	-7.4%	15,591
General Administration	1,074	1,482	(408)	-27.5%	5,938
Non-departmental	7,069	7,847	(778)	-9.9%	17,960
CIP Reimb. Resolutions	165	-	165	0.0%	-
Administrative Reimbursements	(1,621)	(1,621)	(0)	0.0%	(6,483)
<b>Total Expenditures</b>	<b>24,514</b>	<b>27,967</b>	<b>(3,453)</b>	<b>-12.3%</b>	<b>102,375</b>
Net Increase/(Decrease)	286	(3,618)	3,904	-107.9%	(9,911)
Beginning Fund Balance	56,115	53,179	2,936	5.5%	53,179
<b>Ending Fund Balance</b>	<b>56,402</b>	<b>49,562</b>	<b>6,840</b>	<b>13.8%</b>	<b>43,268</b>
Restricted or Committed Fund Balance	9,796	9,692	104	1.1%	9,692
Committed for Drainage Projects	3,851	3,910	(58)	-1.5%	3,910
<b>Fund Balance Available for Operations</b>	<b>\$ 42,754</b>	<b>\$ 35,960</b>	<b>\$ 6,794</b>	<b>18.9%</b>	<b>\$ 29,667</b>
# of Days of Reserve	152	128	24		106
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 16,829	\$ 16,829			\$ 16,829
<b>Target Operating Reserve</b>					
100 Days of Operating Expenses	\$ 28,048	\$ 28,048			\$ 28,048

**CITY OF BRYAN, TEXAS**  
**Debt Service Fund Summary**  
December 31, 2022  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2023 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property Tax	\$ 4,018	\$ 4,811	\$ (793)	-16.5%	\$ 14,308
Delinquent Collections	19	17	2	9.5%	70
Interest Income	20	15	5	30.5%	62
BVSWMA	-	-	-	0.0%	371
<b>Subtotal Revenues</b>	<b>4,057</b>	<b>4,844</b>	<b>(787)</b>	<b>-16.2%</b>	<b>14,810</b>
Transfers In	-	-	-	0.0%	3,109
<b>Total Revenues and Transfers</b>	<b>4,057</b>	<b>4,844</b>	<b>(787)</b>	<b>-16.2%</b>	<b>17,919</b>
<b><u>Expenditures</u></b>					
Debt Service	-	-	-	0.0%	18,201
Debt Expense	-	2	(2)	0.0%	10
<b>Total Expenditures</b>	<b>-</b>	<b>2</b>	<b>(2)</b>	<b>-100.0%</b>	<b>18,211</b>
Net Increase/(Decrease)	4,057	4,842	(784)	-16.2%	(292)
Beginning Operating Funds	2,049	2,049	-	0.0%	2,049
<b>Ending Operating Funds</b>	<b>\$ 6,106</b>	<b>\$ 6,890</b>	<b>\$ (784)</b>	<b>-11.4%</b>	<b>\$ 1,757</b>
Days of Operating Funds	122	138	(16)		35
<b>Operating Reserve</b>					
30 Days of Operating Expenses	\$ 1,518	\$ 1,518			\$ 1,518



**CITY OF BRYAN, TEXAS**  
**Hotel Tax Fund**  
December 31, 2022  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2023 Adopted Budget</b>
<b><u>Revenues</u></b>					
Room Tax Receipts	\$ 627	\$ 589	\$ 38	6.5%	\$ 1,900
Interest Income	18	5	13	259.3%	20
<b>Total Revenues</b>	<b>654</b>	<b>594</b>	<b>60</b>	<b>10.2%</b>	<b>1,920</b>
<b><u>Expenditures</u></b>					
<b><u>Program Grants and Other Expenditures</u></b>					
Arts Council	-	28	(28)	0.0%	112
Chamber of Commerce	-	-	-	0.0%	5
Communications/Marketing (City of Bryan)	34	19	15	82.2%	75
Destination Bryan	509	477	32	6.7%	1,907
Historical Restoration	17	-	17	0.0%	50
Park & Rec Expense (City of Bryan)	16	23	(7)	-29.5%	92
The Stella Hotel	-	25	(25)	0.0%	150
Veterans Memorial	-	25	(25)	0.0%	25
<b>Subtotal Program Grants</b>	<b>576</b>	<b>597</b>	<b>(21)</b>	<b>-3.5%</b>	<b>2,416</b>
<b><u>Single Purpose/Events Grants</u></b>	<b>-</b>	<b>5</b>	<b>(5)</b>	<b>0.0%</b>	<b>10</b>
<b>Subtotal Single Purpose/Event Grants</b>	<b>15</b>	<b>5</b>	<b>10</b>	<b>200.0%</b>	<b>10</b>
<b>Total Expenditures</b>	<b>591</b>	<b>602</b>	<b>(11)</b>	<b>-1.8%</b>	<b>2,426</b>
Net Increase/(Decrease)	64	(8)	71	-946.6%	(506)
Beginning Operating Funds	2,261	2,177	84	3.9%	2,177
<b>Ending Operating Funds</b>	<b>\$ 2,325</b>	<b>\$ 2,170</b>	<b>\$ 155</b>	<b>7.1%</b>	<b>\$ 1,671</b>
Days of Operating Funds	350	326	23		251
<b><u>Minimum Operating Reserve Requirement</u></b>					
60 Days of Operating Expenses	\$ 399	\$ 399			\$ 399

**CITY OF BRYAN, TEXAS**  
**Oil & Gas Fund**  
December 31, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Property Taxes	\$ 47	\$ 47	\$ -	0.0%	\$ 189
Royalties	18	22	(4)	-19.2%	187
Interest Income	11	1	9	757.2%	5
<b>Total Revenues</b>	<b>76</b>	<b>70</b>	<b>5</b>	<b>7.5%</b>	<b>381</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Net Increase/(Decrease)	76	70	5	7.5%	381
Beginning Operating Funds	1,163	1,154	9	0.7%	1,154
<b>Ending Operating Funds</b>	<b>\$ 1,238</b>	<b>\$ 1,225</b>	<b>\$ 14</b>	<b>1.1%</b>	<b>\$ 1,535</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Capital Reserve Fund**  
December 31, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Interest Income	\$ 10	\$ 2	\$ 9	598.0%	\$ 6
<b>Total Revenues</b>	<b>10</b>	<b>2</b>	<b>9</b>	<b>598.0%</b>	<b>6</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Net Increase/(Decrease)	10	2	9	598.0%	6
Beginning Operating Funds	1,244	1,237	7	0.5%	1,237
<b>Ending Operating Funds</b>	<b>\$ 1,254</b>	<b>\$ 1,239</b>	<b>\$ 16</b>	<b>1.3%</b>	<b>\$ 1,243</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Midtown Park Operations Fund Summary**  
December 31, 2022  
(in thousands)

	YTD Actual <sup>(7)</sup>	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Legends Event Center Revenues	\$ -	\$ 338	\$ (338)	0.0%	\$ 1,350
Travis Park Fields Revenues	25	44	(19)	-43.0%	178
Naming Rights	-	12	(12)	0.0%	50
Interest Income	14	5	9	186.6%	20
<b>Total Revenues</b>	<b>40</b>	<b>399</b>	<b>(360)</b>	<b>-90.1%</b>	<b>1,598</b>
<b><u>Transfers</u></b>					
Transfer In from General Fund	-	1,000	(1,000)	0.0%	4,000
<b>Total Transfers</b>	<b>-</b>	<b>1,000</b>	<b>(1,000)</b>	<b>0.0%</b>	<b>4,000</b>
<b>Total Revenues and Transfers</b>	<b>40</b>	<b>1,399</b>	<b>(1,360)</b>	<b>-97.2%</b>	<b>5,598</b>
<b><u>Expenditures</u></b>					
<b>Legends Event Center:</b>					
Start-Up Costs	27	100	(73)	-73.4%	1,200
Contract Labor	51	104	(53)	-51.2%	765
Park Operator Expenses	55	289	(233)	-80.8%	1,650
<b>Legends Event Center Expenditures</b>	<b>159</b>	<b>493</b>	<b>(334)</b>	<b>-67.7%</b>	<b>3,615</b>
<b>Travis Park Fields:</b>					
Contract Labor	-	27	(27)	0.0%	200
Park Operator Expenses	33	52	(20)	-37.5%	210
Capital Outlay	-	53	(53)	0.0%	392
<b>Travis Park Fields Expenditures</b>	<b>33</b>	<b>133</b>	<b>(100)</b>	<b>-75.4%</b>	<b>802</b>
<b>Other:</b>					
Salaries and Benefits	41	36	5	14.5%	144
COB Operating Costs	10	53	(43)	-80.9%	500
COB Other Costs and Incentives	1	61	(60)	-98.0%	300
Capital Outlay	-	47	(47)	0.0%	347
<b>Other Expenditures</b>	<b>53</b>	<b>198</b>	<b>(145)</b>	<b>-73.4%</b>	<b>1,292</b>
<b>Total Expenditures</b>	<b>245</b>	<b>824</b>	<b>(580)</b>	<b>-70.3%</b>	<b>5,709</b>
Net Increase/(Decrease)	(205)	575	(780)	-135.6%	(111)
Beginning Operating Funds	2,248	2,138	110	5.2%	2,138
<b>Ending Operating Funds</b>	<b>\$ 2,044</b>	<b>\$ 2,713</b>	<b>\$ (670)</b>	<b>-24.7%</b>	<b>\$ 2,027</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Midtown Park Construction Fund Summary**  
December 31, 2022  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2023 Adopted Budget</b>
<b><u>Revenues</u></b>					
Interest Income	\$ 0	\$ -	\$ 0	0.0%	\$ -
<b>Total Revenues</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0.0%</b>	<b>-</b>
<b><u>Expenditures</u></b>					
Utilities	-	-	-	0.0%	-
Capital Projects	-	-	-	0.0%	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Net Increase/(Decrease)	0	-	0	0.0%	-
Beginning Operating Funds	-	-	-	0.0%	-
<b>Ending Operating Funds</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>0.0%</b>	<b>\$ -</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Phillips Event Center ("PEC") Fund Summary**  
December 31, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Operating - Golf Course	\$ 184	\$ 188	\$ (4)	-2.0%	\$ 900
Operating - Facilities	69	150	(81)	-53.9%	800
<b>Total Revenues</b>	<b>253</b>	<b>338</b>	<b>(85)</b>	<b>-25.1%</b>	<b>1,700</b>
Transfers In from General Fund	181	525	(344)	-65.6%	2,325
<b>Total Transfers</b>	<b>181</b>	<b>525</b>	<b>(344)</b>	<b>-65.6%</b>	<b>2,325</b>
<b>Total Revenues and Transfers</b>	<b>433</b>	<b>863</b>	<b>(429)</b>	<b>-49.7%</b>	<b>4,025</b>
<b><u>Expenditures</u></b>					
<b>Golf Course:</b>					
Contract Labor	87	77	10	12.4%	565
Supplies	26	36	(10)	-26.9%	189
Maintenance	12	16	(4)	-26.3%	120
Annual Capital	-	-	-	0.0%	327
<b>Golf Course Expenditures</b>	<b>126</b>	<b>129</b>	<b>(3)</b>	<b>-2.5%</b>	<b>1,201</b>
<b>Facilities:</b>					
Supplies	21	38	(16)	-43.9%	275
Cost of Goods Sold	28	48	(19)	-40.8%	350
Maintenance	4	9	(5)	-55.6%	35
Contract Labor	48	92	(44)	-47.5%	675
Annual Capital	-	500	(500)	0.0%	2,000
<b>Facilities Expenditures</b>	<b>101</b>	<b>686</b>	<b>(585)</b>	<b>-85.2%</b>	<b>3,335</b>
<b>Other:</b>					
Insurance	12	15	(3)	-22.0%	60
Equipment Rentals	57	0	57	11398.2%	2
Management Fees and Incentives	92	88	3	3.9%	354
<b>Other Expenditures</b>	<b>161</b>	<b>104</b>	<b>57</b>	<b>54.8%</b>	<b>416</b>
<b>Total Expenditures</b>	<b>388</b>	<b>919</b>	<b>(531)</b>	<b>-57.8%</b>	<b>4,951</b>
Net Increase/(Decrease)	45	(57)	102	-179.9%	(926)
Beginning Operating Funds	(26)	1,229	(1,255)	-102.2%	1,229
<b>Ending Operating Funds</b>	<b>\$ 19</b>	<b>\$ 1,172</b>	<b>\$ (1,153)</b>	<b>-98.4%</b>	<b>\$ 302</b>
Days of Operating Funds	1	86	(85)		22

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Queen and Palace Theaters Fund Summary**  
December 31, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Theater Operating Revenue	\$ 32	\$ 142	\$ (110)	-77.4%	\$ 567
<b>Total Revenues</b>	<b>32</b>	<b>142</b>	<b>(110)</b>	<b>-77.4%</b>	<b>567</b>
<b><u>Transfers</u></b>					
Transfer In from General Fund	244	119	125	104.3%	625
<b>Total Transfers</b>	<b>244</b>	<b>119</b>	<b>125</b>	<b>104.3%</b>	<b>625</b>
<b>Total Revenues and Transfers</b>	<b>276</b>	<b>261</b>	<b>15</b>	<b>5.7%</b>	<b>1,192</b>
<b><u>Expenditures</u></b>					
Facilities:					
Supplies	16	100	(84)	-84.2%	400
Maintenance	-	6	(6)	0.0%	25
Contract Labor & Services	47	94	(48)	-50.6%	378
Management Fees and Incentives	50	75	(25)	-33.3%	300
Miscellaneous	14	26	(12)	-45.4%	104
<b>Theater Expenditures</b>	<b>149</b>	<b>302</b>	<b>(152)</b>	<b>-50.5%</b>	<b>1,207</b>
Other:					
Insurance	3	2	0	3.8%	10
<b>Other Expenditures</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>3.8%</b>	<b>10</b>
<b>Total Expenditures</b>	<b>152</b>	<b>304</b>	<b>(152)</b>	<b>-50.0%</b>	<b>1,217</b>
Net Increase/(Decrease)	124	(43)	167	-387.9%	(25)
Beginning Operating Funds	189	88	101	-387.9%	88
<b>Ending Operating Funds</b>	<b>\$ 313</b>	<b>\$ 45</b>	<b>\$ 268</b>	<b>597.2%</b>	<b>\$ 63</b>
Days of Operating Funds	95	14	81		19

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Street Improvement Fund**  
December 31, 2022  
(in thousands)

	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>FY2023</b>
<b><u>Revenues</u></b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>	<b>Adopted</b>
			<b>Variance</b>	<b>%</b>	<b>Budget</b>
Fees	\$ 1,584	\$ 1,500	\$ 84	5.6%	\$ 6,000
Other	16	17	(1)	-6.6%	70
Interest Income	91	15	76	504.4%	60
<b>Total Revenues</b>	<b>1,691</b>	<b>1,532</b>	<b>159</b>	<b>10.3%</b>	<b>6,130</b>
<b><u>Expenditures</u></b>					
Street Improvement Maintenance	106	530	(424)	-80.1%	2,120
Professional Services	-	15	(15)	0.0%	60
Admin. Reimbursement	14	14	(0)	-0.1%	57
Uncollectible Accounts	7	6	1	18.9%	24
Contractual Services	10	-	10	0.0%	125
Annual Capital <sup>(2)</sup>	1,292	300	992	330.6%	4,640
Transfer to Debt Service	-	-	-	0.0%	371
Utility Admin. Reimbursement	28	28	0	0.0%	114
<b>Total Expenditures</b>	<b>1,458</b>	<b>894</b>	<b>564</b>	<b>63.1%</b>	<b>7,511</b>
Net Increase/(Decrease)	233	639	(405)	-63.4%	(1,381)
Beginning Operating Funds	10,584	6,575	4,009	61.0%	6,575
<b>Ending Operating Funds</b>	<b>\$ 10,818</b>	<b>\$ 7,214</b>	<b>\$ 3,604</b>	<b>50.0%</b>	<b>\$ 5,194</b>
Days of Operating Funds	526	351	175		252
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 1,235	\$ 1,235			\$ 1,235

Operating Funds = Working Capital



**CITY OF BRYAN, TEXAS**

**Drainage Fund**

December 31, 2022

(in thousands)

	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>FY2023</b>
<b><u>Revenues</u></b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>	<b>Adopted</b>
			<b>Variance</b>	<b>%</b>	<b>Budget</b>
Fees	\$ 264	\$ 250	\$ 14	5.7%	\$ 1,000
Other	3	3	(0)	-0.8%	11
Interest Income	11	2	9	343.1%	10
<b>Total Revenues</b>	<b>278</b>	<b>255</b>	<b>23</b>	<b>9.0%</b>	<b>1,021</b>
<b><u>Expenditures</u></b>					
Admin. Reimbursements	28	28	(0)	0.0%	112
Uncollectible Accounts	1	1	(0)	-4.6%	5
Storm System Capital	99	132	(33)	-25.1%	727
Transfer to Debt Service	-	23	(23)	0.0%	91
Utility Admin. Reimbursement	13	12	0	0.0%	50
<b>Total Expenditures</b>	<b>144</b>	<b>209</b>	<b>(65)</b>	<b>-31.2%</b>	<b>1,035</b>
Net Increase/(Decrease)	134	47	88	188.8%	(14)
Beginning Operating Funds	1,189	253	935	369.0%	253
<b>Ending Operating Funds</b>	<b>\$ 1,323</b>	<b>\$ 300</b>	<b>\$ 1,023</b>	<b>341.1%</b>	<b>\$ 240</b>
Days of Operating Funds	467	106	361		85
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 170	\$ 170			\$ 170

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**TIRZ 10 - Traditions Fund Summary**  
December 31, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Property Tax - City	\$ 903	\$ 903	\$ -	0.0%	\$ 2,684
Property Tax - County	506	506	-	0.0%	1,505
Interest Income	20	4	16	439.8%	15
<b>Total Revenues</b>	<b>1,429</b>	<b>1,412</b>	<b>16</b>	<b>1.2%</b>	<b>4,204</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service Fund	-	-	-	0.0%	709
Transfers Out	-	-	-	0.0%	2,900
Contractual and Professional Services	-	6	(6)	0.0%	25
<b>Total Expenditures</b>	<b>-</b>	<b>6</b>	<b>(6)</b>	<b>0.0%</b>	<b>3,634</b>
Net Increase/(Decrease)	1,429	1,406	23	1.6%	570
Beginning Operating Funds	2,241	2,221	20	0.9%	2,221
<b>Ending Operating Funds</b>	<b>\$ 3,670</b>	<b>\$ 3,627</b>	<b>\$ 43</b>	<b>1.2%</b>	<b>\$ 2,791</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**TIRZ 19 - Nash Street Fund Summary**  
December 31, 2022  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2023 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property Tax - City	\$ 152	\$ 152	\$ -	0.0%	\$ 452
Interest Income	2	0	2	319.3%	2
<b>Total Revenues</b>	<b>154</b>	<b>153</b>	<b>2</b>	<b>1.0%</b>	<b>454</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service Fund	-	-	-	0.0%	137
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>137</b>
Net Increase/(Decrease)	154	153	2	1.0%	317
Beginning Operating Funds	219	207	12	5.9%	207
<b>Ending Operating Funds</b>	<b>\$ 374</b>	<b>\$ 360</b>	<b>\$ 14</b>	<b>3.8%</b>	<b>\$ 524</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**TIRZ 21 - Downtown Fund Summary**  
December 31, 2022  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2023 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property Tax - City	\$ 111	\$ 111	\$ -	0.0%	\$ 329
Interest Income	10	1	9	1198.2%	3
<b>Total Revenues</b>	<b>120</b>	<b>111</b>	<b>9</b>	<b>8.1%</b>	<b>332</b>
<b><u>Expenditures</u></b>					
Contractual Services	-	-	-	0.0%	100
Façade Improvements	-	-	-	0.0%	75
Miscellaneous Projects	-	169	(169)	0.0%	500
Transfer to Debt Service	-	-	-	0.0%	313
<b>Total Expenditures</b>	<b>-</b>	<b>169</b>	<b>(169)</b>	<b>0.0%</b>	<b>988</b>
Net Increase/(Decrease)	120	(57)	178	-310.4%	(655)
Beginning Operating Funds	527	1,032	(504)	-48.9%	1,032
<b>Ending Operating Funds</b>	<b>\$ 648</b>	<b>\$ 974</b>	<b>\$ (327)</b>	<b>-33.5%</b>	<b>\$ 376</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**TIRZ 22 - Target Fund Summary**  
December 31, 2022  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2023 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property Tax - City	\$ 97	\$ 97	\$ -	0.0%	\$ 289
Property Tax - County	63	63	-	0.0%	188
Interest Income	1	0	0	65.0%	2
<b>Total Revenues</b>	<b>161</b>	<b>161</b>	<b>0</b>	<b>0.2%</b>	<b>478</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service	-	-	-	0.0%	288
Transfer to Other Funds	-	-	-	0.0%	200
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>488</b>
Net Increase/(Decrease)	161	161	0	0.2%	(10)
Beginning Operating Funds	79	79	0	0.5%	79
<b>Ending Operating Funds</b>	<b>\$ 240</b>	<b>\$ 239</b>	<b>\$ 1</b>	<b>0.3%</b>	<b>\$ 69</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**TIRZ 22 - North Fund Summary**  
December 31, 2022  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2023 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property Tax - City	\$ 45	\$ 45	\$ -	0.0%	\$ 134
Property Tax - County	31	31	-	0.0%	92
Interest Income	0	0	(0)	-93.3%	1
<b>Total Revenues</b>	<b>76</b>	<b>76</b>	<b>(0)</b>	<b>-0.2%</b>	<b>227</b>
<b><u>Expenditures</u></b>					
Contractual Services	20	-	20	0.0%	100
Transfer to Debt Service	-	-	-	0.0%	117
<b>Total Expenditures</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>0.0%</b>	<b>217</b>
Net Increase/(Decrease)	56	76	(20)	-26.5%	10
Beginning Operating Funds	88	68	20	28.9%	68
<b>Ending Operating Funds</b>	<b>\$ 144</b>	<b>\$ 145</b>	<b>\$ (0)</b>	<b>-0.2%</b>	<b>\$ 78</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**BTU - City**  
December 31, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Base Revenues					
Retail	\$ 11,625	\$ 11,886	\$ (260)	(2.2%)	\$ 50,833
Wholesale	4,584	3,992	592	14.8%	16,787
Fuel Revenues	21,709	20,163	1,546	7.7%	93,004
Regulatory Charge Pass Thru	5,219	5,171	48	0.9%	22,643
TCOS Revenue	9,266	9,001	265	2.9%	36,928
Other Operating Revenues	960	597	363	60.7%	2,639
<i>Total Operating Revenues</i>	53,363	50,810	2,552	5.0%	222,835
<b>Non-Operating Revenues</b>					
Interest Income	2,152	806	1,346	167.0%	3,224
<b>Total Revenues</b>	55,515	51,616	3,899	7.6%	226,060
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Energy Cost	21,709	20,163	1,546	7.7%	93,004
Capacity Cost	196	198	(2)	0.0%	792
TCOS Expense	5,219	5,171	48	0.9%	22,643
TCOS Expense - Wholesale	937	746	191	25.5%	2,986
Departmental Expenses	6,280	7,778	(1,497)	(19.3%)	29,999
Admin. Reimbursement to COB	949	949	(0)	(0.0%)	3,795
Admin. Reimbursement from COB	(462)	(466)	4	(0.9%)	(1,863)
<i>Total Operating Expenses</i>	34,828	34,539	289	0.8%	151,356
<b>Non-Operating Expenses</b>					
Annual Capital	6,585	4,530	2,055	45.4%	39,570
Right of Way Payments	3,654	3,752	(97)	(2.6%)	15,007
Debt Service	5,253	6,159	(906)	(14.7%)	24,635
<i>Total Non-Operating Expenses</i>	15,492	14,440	1,052	7.3%	79,212
<b>Total Expenditures</b>	50,320	48,979	1,341	2.7%	230,567
Net Increase/(Decrease)	5,195	2,637	2,558	97.0%	(4,508)
Beginning Operating Cash	102,434	102,434	-	0.0%	102,434
	<b>\$ 107,628</b>	<b>\$ 105,071</b>	<b>\$ 2,558</b>	<b>2.4%</b>	<b>\$ 97,926</b>
<b>Rate Stabilization Fund</b>	<b>1,730</b>	<b>1,733</b>	<b>(3)</b>	<b>(0.2%)</b>	<b>1,733</b>
<b>Total</b>	<b>\$ 109,358</b>	<b>\$ 106,803</b>	<b>\$ 2,555</b>	<b>2.4%</b>	<b>\$ 99,659</b>
<b>Minimum Operating Reserve Requirement</b>					
90 Days of Operating Expenses	\$ 41,021	\$ 41,021			\$ 41,021
<b>Target Operating Reserve</b>					
225 Days of Operating Expenses	\$ 102,552	\$ 102,552			\$ 102,552

**CITY OF BRYAN, TEXAS**  
**BTU - Rural**  
December 31, 2022  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2023 Adopted Budget</b>
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Base Revenues	\$ 6,907	\$ 6,953	(46)	(0.7%)	\$ 30,064
Fuel Revenues	4,131	4,036	95	2.4%	17,805
Regulatory Charge Pass Thru	1,637	1,689	(52)	(3.1%)	7,447
Other Operating Revenues	120	90	31	34.0%	359
<i>Total Operating Revenues</i>	12,796	12,768	28	0.2%	55,676
<b>Non-Operating Revenues</b>					
Interest Income	313	109	204	187.7%	435
<b>Total Revenues</b>	13,109	12,876	232	1.8%	56,111
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Purchased Power - Base	2,805	2,554	252	9.9%	11,033
Purchased Power - Fuel	4,131	4,036	95	2.4%	17,805
Regulatory Charge	1,637	1,689	(52)	(3.1%)	7,447
Departmental Expenses	656	363	293	80.8%	3,062
<i>Total Operating Expenses</i>	9,229	8,641	588	6.8%	39,348
<b>Non-Operating Expenses</b>					
Annual Capital	5,686	2,494	3,192	0.1%	9,977
Debt Service	929	688	241	35.0%	4,129
<i>Total Non-Operating Expenses</i>	6,615	3,182	3,433	107.9%	14,106
<b>Total Expenditures</b>	15,844	11,824	4,021	34.0%	53,454
Net Increase/(Decrease)	(2,735)	1,053	(3,788)	(359.8%)	2,658
Beginning Operating Cash	16,631	16,631	-		16,631
<b>Ending Operating Cash</b>	<b>\$ 13,896</b>	<b>\$ 17,684</b>	<b>\$ (3,788)</b>	<b>(21.4%)</b>	<b>\$ 2,674</b>
<b>Minimum Operating Reserve Requirement</b>					
45 Days of Operating Expenses	\$ 4,918	\$ 4,918			\$ 4,918
<b>Target Operating Reserve</b>					
125 Days of Operating Expenses	\$ 13,662	\$ 13,662			\$ 13,662



**CITY OF BRYAN, TEXAS**  
**Water Fund Summary**  
December 31, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Water Sales	\$ 3,481	\$ 3,081	\$ 401	13.0%	\$ 12,900
Water Penalties	35	32	3	9.4%	129
Miscellaneous	112	123	(12)	-9.5%	514
<i>Total Operating Revenues</i>	<u>3,628</u>	<u>3,236</u>	<u>392</u>	<u>12.1%</u>	<u>13,543</u>
<b>Non-Operating Revenues</b>					
Interest Income	102	12	89	713.0%	50
Water Tap Fees	45	75	(30)	-40.2%	300
Oil and Gas Royalty	0	0	(0)	-98.1%	0
Inventory Markup	7	5	2	31.1%	22
Miscellaneous Non-Operating Income	19	42	(24)	-56.1%	170
Effluent Sales	120	150	(30)	-19.9%	600
Transfers from Other Funds	10	10	0	0.0%	41
<i>Total Non-Operating Revenues</i>	<u>303</u>	<u>296</u>	<u>7</u>	<u>2.4%</u>	<u>1,183</u>
<b>Total Revenues</b>	<u>3,931</u>	<u>3,532</u>	<u>399</u>	<u>11.3%</u>	<u>14,726</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Water Administration	218	254	(36)	-14.3%	1,015
Water Production	887	769	118	15.4%	3,071
Water Distribution	648	698	(50)	-7.2%	2,792
General and Admin. Reimbursement	143	143	0	0.0%	572
Transfer to Other Funds	20	20	(0)	0.0%	79
Transfer to BTU	132	132	(0)	0.0%	527
<i>Total Operating Expenses</i>	<u>2,047</u>	<u>2,015</u>	<u>32</u>	<u>1.6%</u>	<u>8,056</u>
<b>Non-Operating Expenses</b>					
Annual Capital	257	218	39	17.8%	5,065
Right of Way Payments	180	166	14	8.5%	677
Paying Agent Fee	2	4	(2)	-60.0%	15
Miscellaneous Debt Expense	-	5	(5)	0.0%	20
Debt Service	328	328	0	0.0%	2,893
<i>Total Non-Operating Expenses</i>	<u>766</u>	<u>720</u>	<u>46</u>	<u>6.3%</u>	<u>8,670</u>
<b>Total Expenditures</b>	<u>2,813</u>	<u>2,735</u>	<u>78</u>	<u>2.8%</u>	<u>16,726</u>
Net Increase/(Decrease)	1,118	797	321	40.3%	(2,000)
Beginning Operating Funds	10,548	7,578	2,971	39.2%	7,578
<b>Ending Operating Funds</b>	<u>\$ 11,666</u>	<u>\$ 8,374</u>	<u>\$ 3,292</u>	<u>39.3%</u>	<u>\$ 5,578</u>
Days of Unrestricted Cash	549	379	169		253
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,324	\$ 1,324			\$ 1,324
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Wastewater Fund Summary**  
December 31, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Sewer System Revenue	\$ 3,211	\$ 3,237	\$ (26)	-0.8%	\$ 13,100
Sewer Penalties	30	29	1	3.7%	114
Miscellaneous	1	1	(0)	-18.3%	5
Pretreatment Fees	160	122	38	30.9%	561
Hauler and Sewer Inspection Fees	10	16	(6)	-37.9%	63
<i>Total Operating Revenues</i>	<u>3,412</u>	<u>3,405</u>	<u>7</u>	<u>0.2%</u>	<u>13,842</u>
<b>Non-Operating Revenues</b>					
Sewer Tap Fees	27	66	(39)	-58.6%	265
Miscellaneous Non-Operating Income	4	7	(3)	-39.9%	29
Transfers from Other Funds	29	29	(0)	0.0%	115
Interest Income	95	9	86	984.7%	35
<i>Total Non-Operating Revenues</i>	<u>155</u>	<u>111</u>	<u>44</u>	<u>40.1%</u>	<u>443</u>
<b>Total Revenues</b>	<u>3,567</u>	<u>3,516</u>	<u>51</u>	<u>1.5%</u>	<u>14,286</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Wastewater Administration	158	223	(64)	-28.9%	890
Wastewater Collection	542	619	(77)	-12.5%	2,477
Wastewater Pre-Treatment	17	26	(9)	-35.0%	105
Wastewater Treatment	687	794	(107)	-13.5%	2,952
Environmental Services	156	173	(17)	-9.8%	694
General and Admin. Reimbursement	152	152	(0)	0.0%	609
Transfer to Other Funds	16	16	0	0.1%	63
Transfer to BTU	132	132	0	0.0%	528
<i>Total Operating Expenses</i>	<u>1,861</u>	<u>2,135</u>	<u>(275)</u>	<u>-12.9%</u>	<u>8,318</u>
<b>Non-Operating Expenses</b>					
Annual Capital	287	150	137	91.2%	5,693
Right of Way Payments	161	178	(17)	-9.7%	689
Paying Agent Fee	-	1	(1)	0.0%	5
Debt Service	159	184	(24)	-13.2%	2,278
<i>Total Non-Operating Expenses</i>	<u>607</u>	<u>513</u>	<u>94</u>	<u>18.3%</u>	<u>8,665</u>
<b>Total Expenditures</b>	<u>2,467</u>	<u>2,648</u>	<u>(181)</u>	<u>-6.8%</u>	<u>16,983</u>
Net Increase/(Decrease)	1,100	868	232	26.7%	(2,697)
Beginning Operating Funds	10,368	6,611	3,756	56.8%	6,611
<b>Ending Operating Funds</b>	<u>\$ 11,468</u>	<u>\$ 7,479</u>	<u>\$ 3,988</u>	<u>53.3%</u>	<u>\$ 3,914</u>
Days of Unrestricted Cash	478	328	150		172
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,367	\$ 1,367			\$ 1,367
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Solid Waste Fund Summary**  
December 31, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Residential Refuse	\$ 1,185	\$ 1,177	\$ 8	0.6%	\$ 4,708
Commercial Refuse	988	952	36	3.8%	3,809
Penalties	18	19	(1)	-4.0%	75
License and Permit Fees	16	17	(2)	-9.1%	70
Miscellaneous	63	2	61	3478.1%	7
<i>Total Operating Revenues</i>	<u>2,269</u>	<u>2,167</u>	<u>102</u>	<u>4.7%</u>	<u>8,669</u>
<b>Non-Operating Revenues</b>					
Interest Income	71	19	53	281.2%	75
Reimbursements and Transfers In	27	27	(0)	0.0%	109
<i>Total Non-Operating Revenues</i>	<u>99</u>	<u>46</u>	<u>53</u>	<u>114.9%</u>	<u>184</u>
<b>Total Revenues</b>	<u>2,368</u>	<u>2,213</u>	<u>155</u>	<u>7.0%</u>	<u>8,853</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Administration	1,091	1,337	(247)	-18.4%	5,256
Call Center	81	101	(21)	-20.3%	405
Recycling	57	81	(24)	-29.5%	326
<i>Total Operating Expenses</i>	<u>1,229</u>	<u>1,520</u>	<u>(291)</u>	<u>-19.2%</u>	<u>5,986</u>
<b>Non-Operating Expenses</b>					
Admin. Reimbursement	159	159	(0)	0.0%	636
Transfer to Wastewater	6	6	0	0.1%	25
Transfer to Water	5	5	0	0.0%	114
Transfer to BTU	148	148	0	0.0%	593
Right of Way Use Fee	109	108	0	0.3%	433
Debt Service	-	-	-	0.0%	94
Annual Capital	84	183	(99)	-54.3%	2,936
<i>Total Non-Operating Expenses</i>	<u>511</u>	<u>610</u>	<u>(99)</u>	<u>-16.2%</u>	<u>4,832</u>
<b>Total Expenditures</b>	<u>1,739</u>	<u>2,130</u>	<u>(390)</u>	<u>-18.3%</u>	<u>10,818</u>
Net Increase/(Decrease)	629	83	545	653.0%	(1,965)
Beginning Operating Funds	8,443	8,364	79	0.9%	8,364
<b>Ending Operating Funds</b>	<u>\$ 9,072</u>	<u>\$ 8,447</u>	<u>\$ 624</u>	<u>7.4%</u>	<u>\$ 6,398</u>
Days of Unrestricted Cash	527	515	11		390
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 984	\$ 984			\$ 984
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Coulter Airport Fund Summary**  
December 31, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Rent	\$ 62	\$ 67	\$ (6)	-8.3%	\$ 270
Fuel Revenue	133	99	34	34.6%	525
<i>Total Operating Revenues</i>	<u>195</u>	<u>166</u>	<u>29</u>	<u>17.2%</u>	<u>795</u>
<b>Non-Operating Revenues</b>					
Grants and Reimbursements	-	12	(12)	0.0%	50
Interest Income	2	0	2	619.9%	1
Miscellaneous Revenues	151	0	150	30158.0%	2
Transfers In	-	-	-	0.0%	455
<i>Total Non-Operating Revenues</i>	<u>152</u>	<u>13</u>	<u>139</u>	<u>1051.2%</u>	<u>508</u>
<b>Total Revenues</b>	<u>347</u>	<u>179</u>	<u>168</u>	<u>93.5%</u>	<u>1,303</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	76	97	(21)	-21.4%	388
Supplies	3	3	(1)	-24.1%	13
Fuel for Resale	97	94	4	3.9%	375
Maintenance	2	32	(30)	-93.9%	129
Other Services and Charges	39	32	7	20.4%	130
<i>Total Operating Expenses</i>	<u>217</u>	<u>259</u>	<u>(41)</u>	<u>-16.0%</u>	<u>1,035</u>
<b>Non-Operating Expenses</b>					
Debt Service	-	-	-	0.0%	83
Annual Capital	-	-	-	0.0%	100
Administrative Reimbursement	36	36	0	0.0%	143
<i>Total Non-Operating Expenses</i>	<u>36</u>	<u>36</u>	<u>0</u>	<u>0.0%</u>	<u>325</u>
<b>Total Expenditures</b>	<u>253</u>	<u>294</u>	<u>(41)</u>	<u>-14.1%</u>	<u>1,360</u>
Net Increase/(Decrease)	94	(115)	209	-182.1%	(56)
Beginning Operating Funds	183	227	(45)	-19.6%	227
<b>Ending Operating Funds</b>	<u>\$ 277</u>	<u>\$ 112</u>	<u>\$ 165</u>	<u>146.3%</u>	<u>\$ 171</u>
Days of Unrestricted Cash	79	40	39		60
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 170	\$ 170			\$ 170

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Bryan Commerce and Development Fund Summary**  
December 31, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Traditions Lot Sales	\$ 494	\$ -	\$ 494	0.0%	\$ 200
<i>Total Operating Revenues</i>	494	-	494	0.0%	200
<b>Non-Operating Revenues</b>					
Interest Income	8	0	7	1418.0%	2
Transfers from Other Funds	5,000	5,000	-	0.0%	5,000
<i>Total Non-Operating Revenues</i>	5,008	5,000	7	0.1%	5,002
<b>Total Revenues</b>	5,501	5,000	501	10.0%	5,202
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Other Services and Charges	25	67	(42)	-62.9%	200
Land Purchase - Builder Infill Program	-	-	-	0.0%	300
Annual Capital	4,810	3,500	1,310	37.4%	3,500
Contractual Obligations	-	8	(8)	0.0%	100
Lake Walk Innovation Center Operations	-	125	(125)	0.0%	500
<i>Total Operating Expenses</i>	4,835	3,700	1,135	30.7%	4,600
<b>Non-Operating Expenses</b>					
Admin. Reimbursement	17	17	(0)	-0.1%	67
<i>Total Non-Operating Expenses</i>	17	17	(0)	-0.1%	67
<b>Total Expenditures</b>	4,852	3,717	1,135	30.5%	4,667
Net Increase/(Decrease)	650	1,284	(634)	-49.4%	535
Beginning Operating Funds	764	9	755	8706.1%	9
<b>Ending Operating Funds</b>	<b>\$ 1,414</b>	<b>\$ 1,292</b>	<b>\$ 121</b>	<b>9.4%</b>	<b>\$ 544</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Self Insurance Fund Summary**  
December 31, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Liability/Workers Comp Ins Premiums	\$ 732	\$ 625	\$ 107	17.1%	\$ 2,500
<i>Total Operating Revenues</i>	<u>732</u>	<u>625</u>	<u>107</u>	<u>17.1%</u>	<u>2,500</u>
<b>Non-Operating Revenues</b>					
Interest Income	38	6	31	503.7%	25
Miscellaneous Revenues	39	6	33	521.5%	25
<i>Total Non-Operating Revenues</i>	<u>77</u>	<u>12</u>	<u>64</u>	<u>512.6%</u>	<u>50</u>
<b>Total Revenues</b>	<u>809</u>	<u>638</u>	<u>171</u>	<u>26.8%</u>	<u>2,550</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Personnel Services	116	150	(34)	-22.9%	601
Supplies	56	22	34	158.0%	87
Maintenance	0	0	(0)	-89.9%	2
Other Services and Charges	36	40	(5)	-11.7%	163
Judgment and Damage Claims	-	8	(8)	0.0%	30
Stop Loss Aggregate Refund	(59)	(30)	(29)	98.2%	(120)
Liability Insurance	594	772	(177)	-23.0%	1,065
Claims Administration	9	13	(4)	-33.5%	52
Workers Comp and Liability Claims	197	237	(40)	-16.8%	1,073
<i>Total Operating Expenses</i>	<u>948</u>	<u>1,212</u>	<u>(264)</u>	<u>-21.8%</u>	<u>2,952</u>
<b>Non-Operating Expenses</b>					
Employee Health Center	-	-	-	0.0%	100
Equipment Replacement	-	1	(1)	0.0%	3
Annual Capital	128	-	128	0.0%	-
Transfer to Debt Service Fund	-	4	(4)	0.0%	18
Allocated Cost from City Depts.	58	57	1	2.5%	226
<i>Total Non-Operating Expenses</i>	<u>186</u>	<u>62</u>	<u>124</u>	<u>200.8%</u>	<u>347</u>
<b>Total Expenditures</b>	<u>1,134</u>	<u>1,274</u>	<u>(140)</u>	<u>-11.0%</u>	<u>3,299</u>
Net Increase/(Decrease)	(325)	(636)	311	-48.8%	(749)
Beginning Operating Funds	4,936	3,840	1,096	28.5%	3,840
<b>Ending Operating Funds</b>	<u>\$ 4,611</u>	<u>\$ 3,204</u>	<u>\$ 1,407</u>	<u>43.9%</u>	<u>\$ 3,091</u>
Days of Operating Funds	570	396	174		382
<b>Target Operating Reserve</b>	\$ 2,500	\$ 2,500			\$ 2,500
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Employee Benefits Fund Summary**  
December 31, 2022  
(in thousands)

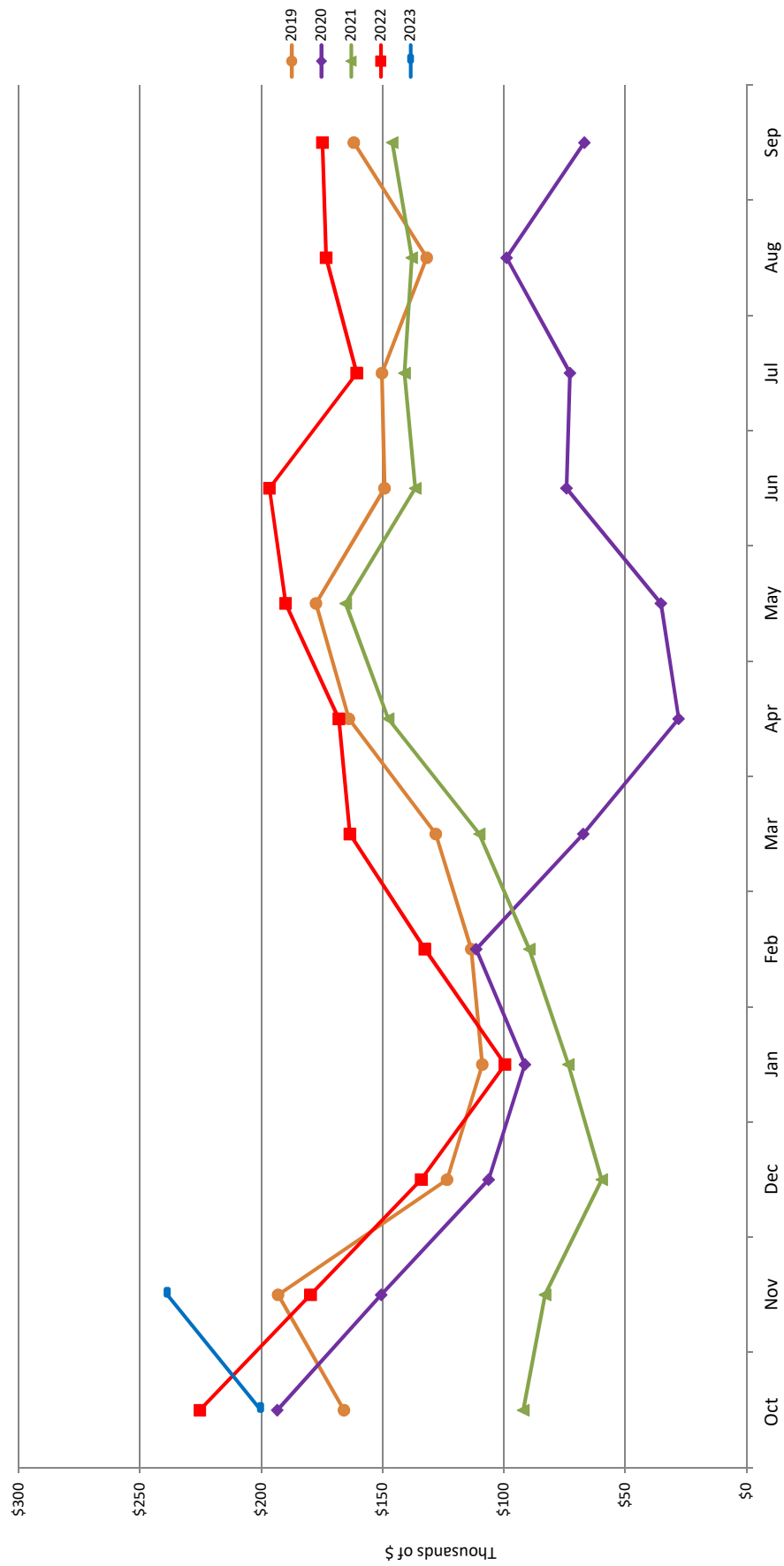
	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Employee Contributions	\$ 580	\$ 595	\$ (15)	-2.5%	\$ 2,380
City Contributions	3,009	3,205	(196)	-6.1%	11,900
Retiree Health Premiums	159	164	(5)	-3.3%	656
<i>Total Operating Revenues</i>	<i>3,747</i>	<i>3,964</i>	<i>(216)</i>	<i>-5.5%</i>	<i>14,936</i>
<b>Non-Operating Revenues</b>					
Interest Income	76	7	69	1022.2%	27
Flex Admin Fee	2	2	0	28.1%	7
BISD Reimbursement	90	92	(2)	-1.8%	367
Transfer from Other Funds	-	-	-	0.0%	100
<i>Total Non-Operating Revenues</i>	<i>225</i>	<i>100</i>	<i>125</i>	<i>124.2%</i>	<i>501</i>
<b>Total Revenues</b>	<b>3,972</b>	<b>4,064</b>	<b>(92)</b>	<b>-2.3%</b>	<b>15,437</b>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Administrative Reimbursements	52	51	0	0.4%	206
Claims Administration	2	3	(1)	-48.0%	12
H.S.A. - Employer Paid	-	-	-	0.0%	345
Health Insurance Administration	2	12	(10)	-80.3%	50
Health Insurance Claims	3,103	3,566	(463)	-13.0%	12,500
ACA Research and Reinsurance Fees	-	2	(2)	0.0%	7
Employee Assistance Program	5	4	1	35.3%	16
Stop Loss Premium	321	375	(54)	-14.4%	1,500
<i>Total Operating Expenses</i>	<i>3,485</i>	<i>4,013</i>	<i>(528)</i>	<i>-13.2%</i>	<i>14,635</i>
<b>Non-Operating Expenses</b>					
Employee Health Center	63	92	(29)	-31.8%	367
BISD Health Center Expense	62	92	(29)	-31.9%	367
<i>Total Non-Operating Expenses</i>	<i>125</i>	<i>183</i>	<i>(58)</i>	<i>-31.9%</i>	<i>734</i>
<b>Total Expenditures</b>	<b>3,610</b>	<b>4,197</b>	<b>(587)</b>	<b>-14.0%</b>	<b>15,369</b>
Net Increase/(Decrease)	362	(133)	495	-372.4%	68
Beginning Operating Funds	6,841	5,173	1,667	32.2%	5,173
<b>Ending Operating Funds</b>	<b>\$ 7,203</b>	<b>\$ 5,040</b>	<b>\$ 2,163</b>	<b>42.9%</b>	<b>\$ 5,241</b>
Days of Operating Funds	180	126	54		124
<b>Target Operating Reserve</b>					
60 Days of Budgeted Expenditures	\$ 2,526	\$ 2,526			\$ 2,526
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Warehouse Fund Summary**  
December 31, 2022  
(in thousands)

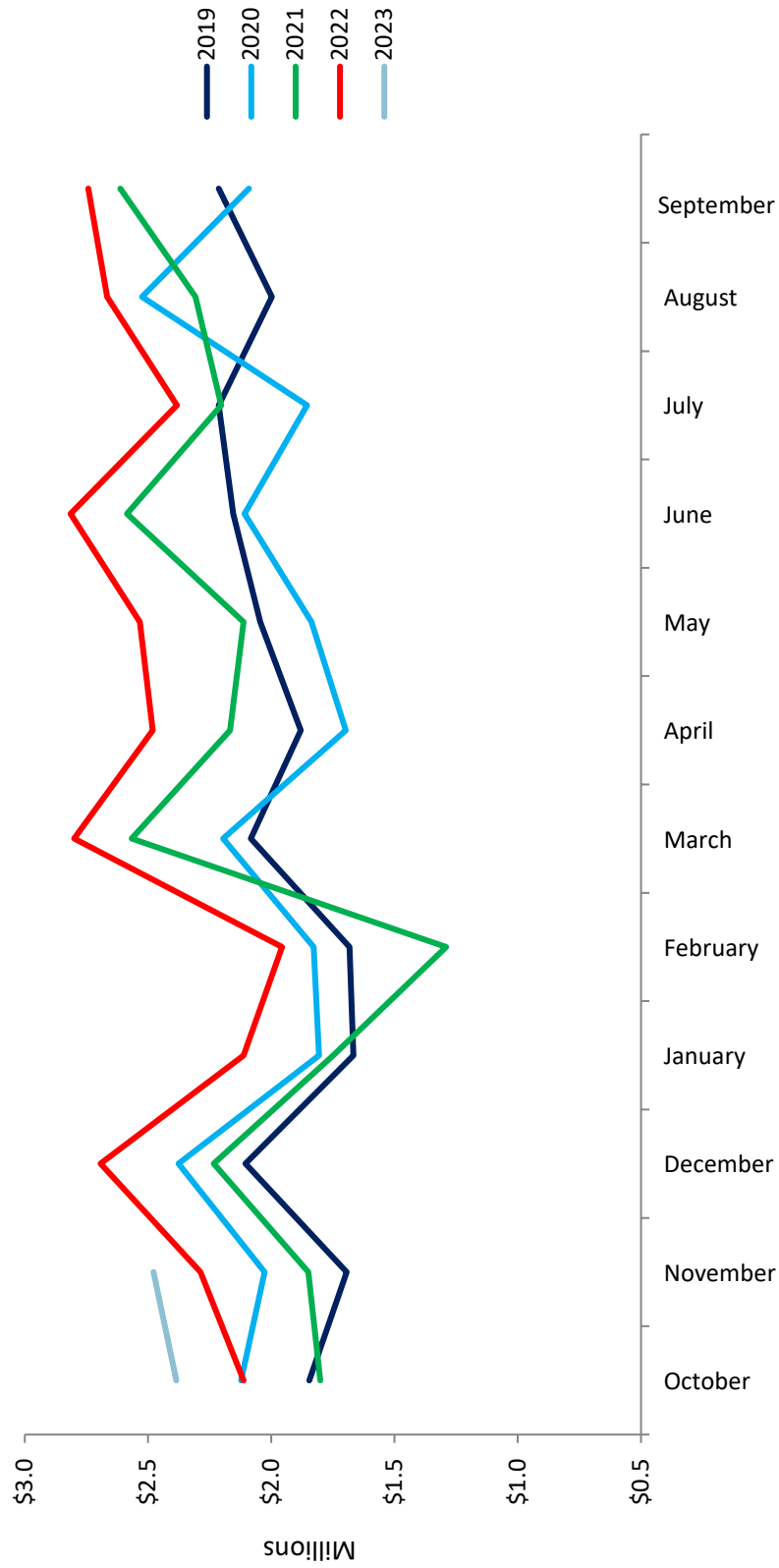
	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Fuel Mark-up	\$ 32	\$ 18	\$ 14	76.4%	\$ 100
Inventory Markup	3	3	0	13.3%	11
<i>Total Operating Revenues</i>	<u>35</u>	<u>21</u>	<u>14</u>	<u>68.1%</u>	<u>111</u>
<b>Non-Operating Revenues</b>					
Interest Income	0	0	0	1557.4%	0
Discounts Taken	0	-	0	0.0%	-
Admin. Reimbursements and Transfers	64	64	(0)	0.0%	257
<i>Total Non-Operating Revenues</i>	<u>65</u>	<u>64</u>	<u>0</u>	<u>0.6%</u>	<u>257</u>
<b>Total Revenues</b>	<u>100</u>	<u>85</u>	<u>15</u>	<u>17.2%</u>	<u>368</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	57	62	(5)	-7.7%	249
Supplies	6	4	2	44.5%	16
Maintenance and Services	3	3	(1)	-16.9%	14
<i>Total Operating Expenses</i>	<u>66</u>	<u>70</u>	<u>(4)</u>	<u>-5.1%</u>	<u>279</u>
<b>Non-Operating Expenses</b>					
Administrative Reimbursements	13	18	(5)	-25.5%	72
Transfer to Debt Service	-	2	(2)	0.0%	8
<i>Total Non-Operating Expenses</i>	<u>13</u>	<u>20</u>	<u>(6)</u>	<u>-32.5%</u>	<u>80</u>
<b>Total Expenditures</b>	<u>80</u>	<u>90</u>	<u>(10)</u>	<u>-11.2%</u>	<u>359</u>
Net Increase/(Decrease)	20	(4)	25	-569.6%	9
Beginning Operating Funds	50	17	33	198.1%	17
<b>Ending Operating Funds</b>	<u>\$ 70</u>	<u>\$ 12</u>	<u>\$ 58</u>	<u>466.7%</u>	<u>\$ 26</u>
Days of Operating Funds	72	13	59		27
<b>Minimum Target Fund Balance ≥ \$0</b>	\$ -	\$ -			\$ -
Operating Funds = Working Capital					



# City of Bryan Hotel Occupancy Tax Revenue Trends



# 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