



## **QUARTERLY BUDGET REPORT**

CITY OF BRYAN, TEXAS  
FISCAL YEAR 2023

FOR THE SIX MONTHS ENDING MARCH 31, 2023

**Preliminary and Unaudited**

## Table of Contents

## Page

<b>Changes in Fund Balance .....</b>	<b>1</b>
<b>Governmental Funds:</b>	
Fund Narratives .....	2
General Fund Summary .....	5
Debt Service Fund Summary .....	6
Hotel Tax Fund Summary .....	7
Oil and Gas Fund Summary .....	8
Capital Reserve Fund Summary .....	9
Midtown Park Operations Fund Summary .....	10
Midtown Park Construction Fund Summary .....	11
Phillips Event Center Fund Summary .....	12
Queen and Palace Theaters Fund Summary .....	13
Street Improvement Fund Summary .....	14
Drainage Utility Fund Summary .....	15
TIRZ Summaries .....	16
<b>Enterprise Funds:</b>	
BTU – City .....	21
BTU – Rural .....	22
Water Fund .....	23
Wastewater Fund .....	24
Solid Waste Fund .....	25
Coulter Airport Fund .....	26
Bryan Commerce & Development Fund .....	27
<b>Internal Service Funds:</b>	
Self Insurance Fund .....	28
Employee Benefits Fund .....	29
Warehouse Fund .....	30
<b>Sales Tax and HOT Revenue Trends .....</b>	<b>31</b>

**CITY OF BRYAN, TEXAS**  
**Change in Fund Balance Summary**  
March 31, 2023  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2023 Adopted Budget
<b>Governmental Funds</b>				
General	\$ 13,707	\$ 7,154	\$ 6,554	\$ (9,911)
Debt Service	9,934	10,072	(139)	(292)
Hotel/Motel Tax	(190)	(198)	8	(481)
Oil & Gas Fund	152	185	(33)	381
Capital Reserve Fund	21	3	18	6
Midtown Park Operations	(464)	(348)	(116)	(111)
Midtown Park Construction	-	-	-	-
Phillips Event Center	(161)	66	(227)	(926)
Queen and Palace Theaters	79	(117)	196	(25)
Street Improvement Fund	592	616	(24)	(1,438)
Drainage Improvement	310	93	217	(14)
TIRZ #10-Traditions	3,741	3,659	82	570
TIRZ #19-Nash Street	402	391	11	317
TIRZ #21-Downtown Bryan	113	(192)	305	(655)
TIRZ #22-Target	415	407	8	(10)
TIRZ #22-North	170	166	4	10
Community Development	(73)	(197)	124	-
Grant Fund	(10)	-	(10)	-
ARPA Fund	11,384	-	11,384	-
Court Technology	19	(3)	22	(6)
Miscellaneous Trusts	71	-	71	-
<b>Enterprise Funds</b>				
BTU - City	16,746	(5,252)	21,999	(4,511)
BTU - Rural	4,268	1,978	2,290	13,690
Water	5,108	1,614	3,494	(2,000)
Wastewater	1,958	1,912	46	(2,697)
Solid Waste	1,017	208	809	(1,965)
Airport	19	(200)	218	(56)
Bryan Commerce & Development	(2,589)	1,268	(3,856)	535
<b>Internal Service Funds</b>				
Self-Insurance Fund	(18)	(700)	681	(749)
Employee Benefits Fund	1,726	(151)	1,877	68
Warehouse Fund	37	(2)	39	9
<b>Change in Fund Balance</b>	<b>\$ 68,482</b>	<b>\$ 22,432</b>	<b>\$ 46,050</b>	<b>\$ (10,262)</b>

## General Fund

The General Fund preliminary fund balance available for operations at March 31, 2023 was \$58,579k, or 209 days of operating expenditures. This balance is \$11,848k, or 25.4%, above budgeted projections. This variance primarily consists of higher than expected revenues and Right-of-Way ("ROW") Payments for the General Fund which are over budget by \$3,298k, or 5.9%, and expenditures are under budget by \$3,255k, or 6.7%. Additionally, the City has restricted and committed fund balances totaling \$8,575k which is lower than the projected balance of \$13,602. A discussion of the revenue and expenditure variances is included below.

### Revenue Narrative

Through March, General Fund Revenues, not including Transfers In or ROW Payments, are \$3,340k, or 7.0%, over budget. Notable variances include:

**Sales Tax:** Sales tax receipts of \$15,158k through March are \$292k, or 2.0%, over budget and are \$1,061k, or 3.6%, above collections of \$11,162k through March 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 \$25,257k are \$87k, or 0.3%, under budget due to the timing of collections. For FY 2023, 88.7% of budgeted property tax revenues have been collected through March. In FY 2022, property tax revenues were 90.7% collected through March.

**Charges for Services:** Ambulance revenues are conservatively budgeted as collections and activity vary year-to-year. Through March FY 2023, 3,406 ambulance runs have been made, a 10.1% increase over the number of runs made through March of FY 2022. Additionally, the Community Paramedic program has allowed ambulance services to respond to more transport runs.

**Miscellaneous Income:** Actual receipts of \$2,578k through March are \$1,050k, or 68.7%, over budget due to interest income which is over budget by \$683k. Additionally, unbudgeted payments consist of payments from the Texas Division of Emergency Management ("TDEM") for fire department expenses of \$281k.

### Expenditure Narrative

General Fund expenditures are \$3,255k, or 6.7%, under budget through March. 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 \$1,177k, or 5.0%, primarily due to salaries and benefits which are under budget by \$1,159k due to 13 police department vacancies and fire department vacancies earlier in the year. Additionally, the total variance includes contractual services which are under budget by \$697 related to timing of large contracts including Axon. The variance is partially offset by supplies which are over by \$291k, training and recruiting expenditures which are over budget by \$126k, and maintenance which is over by \$113k.

**Public Works:** Public Works is under budget by \$567k, or 19.7%, due to salaries and benefits which are under budget by \$316k (currently 8 vacancies) and general maintenance which is under budget by \$213k, primarily streets and drainage maintenance.

**Support Services:** Support Services are under budget by \$755k, or 11.3%, due to salaries and benefits which are under budget by \$673k (currently 10 vacancies) and supplies which are under budget \$181k. The variance is partially offset by equipment maintenance, including software licensing agreements, which are over budget by \$163k.

**General Administration:** General Administration is under budget by \$370k, or 12.7%, due to salaries and benefits which are under budget by \$99k (currently 2 vacancies), miscellaneous expenditures, including contributions, elections, public relations, and contractual services, which are under budget by \$280k collectively.

**Non-departmental:** Non-departmental is under budget by \$673k, or 6.5%, primarily due to transfers to other funds within the City for operations which are under budget by \$1,125. The variance is offset by the annual payment to the BBC of \$406k which was not budgeted.

**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 \$149k, or 1.1%, primarily due to property tax collections which are under budget by \$292k, or 2.3%, due to the timing of collections. The variance is offset by interest income which is over budget by \$86k and transfers-in which are over budget by \$50k.

### **Special Revenue Funds**

**Hotel Tax Fund:** Total revenues are over budget by \$180k, or 18.4%, primarily due to room tax revenues which are over budget by \$145k, or 14.9%, due to higher than anticipated activity. Total expenditures are over budget by \$172k, or 14.6%, due to the timing of contribution payments.

**Midtown Park Operations Fund:** Total revenues are under budget by \$959k, or 73.8%, due to the timing of operations and fund transfers. Total expenditures are under budget by \$843k, or 51.2%, primarily due to the timing of start-up costs for Legends Event Center ("LEC"). 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 \$826k, or 43.4%, primarily due to the timing of transfers which are under budget by \$653k, or 56.2%. Total expenditures are \$598k, or 32.5%, under budget primarily due to Facilities capital expenditures which are under budget by \$668k 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 under budget by \$27k, or 5.4%, and consist of theater revenue of \$100k and transfers for operations of \$365k. Total expenditures are under budget by \$223k, or 36.6%, 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 \$316k, or 10.3%, due to higher than anticipated transportation fees. Total expenditures are over budget by \$340k, or 13.9%, primarily due to annual capital which is over budget by \$1,375k. This variance is offset by street maintenance which is under budget by \$930k. The variances are 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 \$1,814k, or 1.7%, primarily due to interest income which is over budget by \$2,764k, or 171.5%, and wholesale revenues which are over budget by \$960k, or 11.8%. The variance is partially offset by other fuel revenues which are under budget by \$2,712k, or 6.5%. Total expenditures are under budget by \$20,185k, or 18.5%, primarily due to annual capital which is under budget by \$10,093k, or 51.0%, due to project timing and debt service payments which are under budget by \$7,064k, or 57.4% due to budget timing.

**BTU – Rural Fund:** Total revenues are over budget by \$135k, or 0.5%, primarily due interest income which is over budget by \$325k, or 149.4%. Total expenditures are under budget by \$1,807k, or 7.6%, due to annual capital which is under budget by \$1,392k, or 43.6%, due to project timing and debt service payments which are under budget by \$1,136k, or 55.0% due to budget timing.

**Water Fund:** Total revenues are over budget by \$3,677k, or 56.8%, primarily due to land sales on Mumford Road. Total expenditures are over budget by \$183k, or 3.8%, primarily due to utilities which are over budget by \$133k and professional services which are over budget by \$93k due to timing of project designs.

**Wastewater Fund:** Total revenues are over budget by \$417k, or 6.0%, due to sewer system revenue which is over budget by \$222k and interest income which is over budget by \$171k. Total expenditures are over budget by \$371k, or 7.3%, due to annual capital which is over budget by \$472k due to timing of wastewater capital projects.

**Solid Waste Fund:** Total revenues are over budget by \$468k, or 10.6%, due to insurance proceeds of \$268k from vehicle losses and interest income which is over budget by \$105k. Total expenditures are under budget by \$341k, or 8.1%, due to contractual services which are under budget by \$222k due to timing of payment for tipping fees.

**Airport Fund:** Total revenues are over budget by \$170k, or 42.7% primarily due to an unbudgeted sale of an easement for \$150k. Total expenditures are under budget by \$49k primarily due to timing of maintenance.

**BCD Fund:** Total revenues are over budget by \$363k, or 7.0%, primarily due to lot sales. Total expenditures are over budget by \$4,219k, or 107.3%, due to purchases related to the new Bryan Traditions Partnership and the Mumford Road property.

#### **Internal Service Funds**

**Self-Insurance Fund:** Total revenues are over budget by \$457k, or 36.6%, due to insurance proceeds of \$210k and liability and workers comp insurance premiums which are over budget by \$196k. Total expenditures are under budget by \$225k, or 11.5%, due to liability premiums which are under budget by \$191k.

**Employee Benefits Fund:** Total revenues are over budget by \$825k, or 10.8%, primarily due to unbudgeted stop/loss aggregate refunds of \$557k, interest income which is over budget by \$133k and City Contributions which are over budget by \$131k. Total expenditures are under budget by \$1,052k, or 13.5%, primarily due to health insurance claims which are under budget by \$623k, and stop/loss premiums which are under budget by \$243k.

**CITY OF BRYAN, TEXAS**  
**General Fund Summary**  
March 31, 2023  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues:</u></b>					
City Sales Tax	\$ 15,158	\$ 14,866	\$ 292	2.0%	\$ 30,264
Property Tax	25,257	25,344	(87)	-0.3%	28,459
Franchise Fees	820	1,041	(221)	-21.2%	2,154
Licenses & Permits	545	463	81	17.5%	927
Grants	623	718	(95)	-13.3%	1,428
Charges for Services	4,724	2,929	1,795	61.3%	5,710
Fines	812	749	63	8.4%	1,498
Miscellaneous/Shared Tax	2,578	1,528	1,050	68.7%	2,117
Land/Property Sales	462	-	462	0.0%	-
<b>Subtotal Revenues</b>	<b>50,979</b>	<b>47,639</b>	<b>3,340</b>	<b>7.0%</b>	<b>72,557</b>
ROW Payments	8,328	8,370	(42)	-0.5%	16,807
Transfers In	-	-	-	0.0%	3,100
<b>Total Revenues, Transfers &amp; ROW</b>	<b>59,307</b>	<b>56,009</b>	<b>3,298</b>	<b>5.9%</b>	<b>92,464</b>
<b><u>Expenditures:</u></b>					
Public Safety	22,350	23,527	(1,177)	-5.0%	49,609
Public Works	2,319	2,886	(567)	-19.7%	6,931
Development Services	1,423	1,586	(163)	-10.3%	3,512
Community Services	4,021	4,080	(58)	-1.4%	9,318
Support Services	5,929	6,684	(755)	-11.3%	15,591
General Administration	2,534	2,904	(370)	-12.7%	5,938
Non-departmental	9,756	10,429	(673)	-6.5%	17,960
CIP Reimb. Resolutions	508	-	508	0.0%	-
Administrative Reimbursements	(3,241)	(3,241)	(0)	0.0%	(6,483)
<b>Total Expenditures</b>	<b>45,600</b>	<b>48,855</b>	<b>(3,255)</b>	<b>-6.7%</b>	<b>102,375</b>
Net Increase/(Decrease)	13,707	7,154	6,554	91.6%	(9,911)
Beginning Fund Balance	53,447	53,179	268	0.5%	53,179
<b>Ending Fund Balance</b>	<b>67,154</b>	<b>60,333</b>	<b>6,821</b>	<b>11.3%</b>	<b>43,268</b>
Restricted or Committed Fund Balance	4,724	9,692	(4,968)	-51.3%	9,692
Committed for Drainage Projects	3,851	3,910	(58)	-1.5%	3,910
<b>Fund Balance Available for Operations</b>	<b>\$ 58,579</b>	<b>\$ 46,731</b>	<b>\$ 11,848</b>	<b>25.4%</b>	<b>\$ 29,667</b>
# of Days of Reserve	209	167	42		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**  
March 31, 2023  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Property Tax	\$ 12,510	\$ 12,802	\$ (292)	-2.3%	\$ 14,308
Delinquent Collections	41	35	6	18.4%	70
Interest Income	116	31	86	278.8%	62
BVSWMA	38	38	0	0.1%	371
<b>Subtotal Revenues</b>	<b>12,706</b>	<b>12,905</b>	<b>(200)</b>	<b>-1.5%</b>	<b>14,810</b>
Transfers In	579	529	50	9.5%	3,109
<i>Total Non-Operating Revenues</i>	<i>579</i>	<i>529</i>	<i>50</i>	<i>0.0%</i>	<i>3,109</i>
<b>Total Revenues and Transfers</b>	<b>13,285</b>	<b>13,434</b>	<b>(149)</b>	<b>-1.1%</b>	<b>17,919</b>
<b><u>Expenditures</u></b>					
Debt Service	3,357	3,357	(0)	0.0%	18,201
Debt Expense	(6)	5	(10)	-210.0%	10
<b>Total Expenditures</b>	<b>3,351</b>	<b>3,362</b>	<b>(11)</b>	<b>-0.3%</b>	<b>18,211</b>
Net Increase/(Decrease)	9,934	10,072	(139)	-1.4%	(292)
Beginning Operating Funds	1,993	1,857	136	7.3%	1,857
<b>Ending Operating Funds</b>	<b>\$ 11,926</b>	<b>\$ 11,929</b>	<b>\$ (3)</b>	<b>0.0%</b>	<b>\$ 1,565</b>
Days of Operating Funds	239	239	(0)		31
<b>Operating Reserve</b>					
30 Days of Operating Expenses	\$ 1,518	\$ 1,518			\$ 1,518



## CITY OF BRYAN, TEXAS

## Hotel Tax Fund

March 31, 2023

(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b>Revenues</b>					
Room Tax Receipts	\$ 1,114	\$ 969	\$ 145	14.9%	\$ 1,900
Misc. Revenues	9	-	9	0.0%	-
Interest Income	36	10	26	262.0%	20
<b>Total Revenues</b>	<b>1,159</b>	<b>979</b>	<b>180</b>	<b>18.4%</b>	<b>1,920</b>
<b>Expenditures</b>					
<b>Program Grants and Other Expenditures</b>					
Arts Council	56	56	-	0.0%	112
Chamber of Commerce	-	-	-	0.0%	5
Communications/Marketing (City of Bryan)	42	38	4	11.6%	75
Destination Bryan	1,139	954	185	19.5%	1,907
Historical Restoration	50	25	25	99.9%	50
Park & Rec Expense (City of Bryan)	35	45	(10)	-22.7%	92
The Stella Hotel	-	50	(50)	0.0%	150
<b>Subtotal Program Grants</b>	<b>1,321</b>	<b>1,167</b>	<b>155</b>	<b>13.3%</b>	<b>2,391</b>
<b>Single Purpose/Events Grants</b>					
TAMU Game Day Traffic Shuttle	-	10	(10)	0.0%	10
	28	-	28	0.0%	-
<b>Subtotal Single Purpose/Event Grants</b>	<b>28</b>	<b>10</b>	<b>18</b>	<b>175.7%</b>	<b>10</b>
<b>Total Expenditures</b>	<b>1,349</b>	<b>1,177</b>	<b>172</b>	<b>14.6%</b>	<b>2,401</b>
Net Increase/(Decrease)	(190)	(198)	8	-4.0%	(481)
Beginning Operating Funds	2,220	2,177	43	2.0%	2,177
<b>Ending Operating Funds</b>	<b>\$ 2,030</b>	<b>\$ 1,980</b>	<b>\$ 51</b>	<b>2.6%</b>	<b>\$ 1,696</b>
Days of Operating Funds	309	301	8		258
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 395	\$ 395			\$ 395

## CITY OF BRYAN, TEXAS

## Oil &amp; Gas Fund

March 31, 2023

(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Property Taxes	\$ 94	\$ 94	\$ -	0.0%	\$ 189
Royalties	35	88	(53)	-60.0%	187
Interest Income	22	2	19	780.0%	5
<b>Total Revenues</b>	<b>152</b>	<b>185</b>	<b>(33)</b>	<b>-18.0%</b>	<b>381</b>
<b><u>Total Expenditures</u></b>					
	-	-	-	0.0%	-
<b>Net Increase/(Decrease)</b>	<b>152</b>	<b>185</b>	<b>(33)</b>	<b>-18.0%</b>	<b>381</b>
Beginning Operating Funds	1,172	1,154	18	1.6%	1,154
<b>Ending Operating Funds</b>	<b>\$ 1,324</b>	<b>\$ 1,339</b>	<b>\$ (15)</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**  
March 31, 2023  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Interest Income	\$ 21	\$ 3	\$ 18	587.1%	\$ 6
<b>Total Revenues</b>	<b>21</b>	<b>3</b>	<b>18</b>	<b>587.1%</b>	<b>6</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Net Increase/(Decrease)	21	3	18	587.1%	6
Beginning Operating Funds	1,220	1,237	(17)	-1.4%	1,237
<b>Ending Operating Funds</b>	<b>\$ 1,241</b>	<b>\$ 1,240</b>	<b>\$ 0</b>	<b>0.0%</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**  
 March 31, 2023  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Legends Event Center Revenues	\$ 245	\$ 675	\$ (430)	-63.7%	\$ 1,350
Travis Park Fields Revenues	48	89	(41)	-46.0%	178
Naming Rights	-	25	(25)	0.0%	50
Ground Lease Revenues	25	-	25	0.0%	-
Interest Income	22	10	12	115.1%	20
<b>Total Revenues</b>	<b>340</b>	<b>799</b>	<b>(459)</b>	<b>-57.5%</b>	<b>1,598</b>
<b><u>Transfers</u></b>					
Transfer in from General Fund	-	500	(500)	0.0%	4,000
<b>Total Transfers</b>	<b>-</b>	<b>500</b>	<b>(500)</b>	<b>0.0%</b>	<b>4,000</b>
<b>Total Revenues and Transfers</b>	<b>340</b>	<b>1,299</b>	<b>(959)</b>	<b>-73.8%</b>	<b>5,598</b>
<b><u>Expenditures</u></b>					
<b>Legends Event Center:</b>					
Start-Up Costs	89	100	(11)	-11.1%	1,200
Contract Labor	201	209	(8)	-3.9%	765
LEC Operator Expenses	161	677	(516)	-76.2%	1,650
Professional Services	47	-	47	0.0%	-
<b>Legends Event Center Expenditures</b>	<b>498</b>	<b>986</b>	<b>(488)</b>	<b>-49.5%</b>	<b>3,615</b>
<b>Travis Park Fields:</b>					
Contract Labor	-	55	(55)	0.0%	200
Travis Park Operator Expenses	67	105	(38)	-35.7%	210
Capital Outlay	132	107	25	23.6%	392
<b>Travis Park Fields Expenditures</b>	<b>200</b>	<b>266</b>	<b>(67)</b>	<b>-25.1%</b>	<b>802</b>
<b>Other:</b>					
Salaries and Benefits	84	70	14	19.9%	144
COB Operating Costs	17	107	(89)	-83.7%	500
COB Other Costs and Incentives	5	123	(118)	-96.0%	300
Capital Outlay	-	95	(95)	0.0%	347
<b>Other Expenditures</b>	<b>107</b>	<b>395</b>	<b>(288)</b>	<b>-73.0%</b>	<b>1,292</b>
<b>Total Expenditures</b>	<b>804</b>	<b>1,647</b>	<b>(843)</b>	<b>-51.2%</b>	<b>5,709</b>
<b>Net Increase/(Decrease)</b>	<b>(464)</b>	<b>(348)</b>	<b>(116)</b>	<b>0.0%</b>	<b>(111)</b>
<b>Beginning Operating Funds</b>	<b>1,896</b>	<b>2,138</b>	<b>(243)</b>	<b>-11.3%</b>	<b>2,138</b>
<b>Ending Operating Funds</b>	<b>\$ 1,431</b>	<b>\$ 1,790</b>	<b>\$ (359)</b>	<b>-20.1%</b>	<b>\$ 2,027</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
<b>Operating Funds ± Working Capital</b>					

**CITY OF BRYAN, TEXAS**  
**Midtown Park Construction Fund Summary**  
 March 31, 2023  
 (in thousands)

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

**CITY OF BRYAN, TEXAS**  
**Phillips Event Center ("PEC") Fund Summary**  
 March 31, 2023  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Operating - Golf Course	\$ 429	\$ 375	\$ 54	14.5%	\$ 900
Operating - Facilities	140	367	(227)	-61.8%	800
<b>Total Revenues</b>	<b>569</b>	<b>742</b>	<b>(172)</b>	<b>-23.2%</b>	<b>1,700</b>
Transfers In from General Fund	509	1,163	(653)	-56.2%	2,325
<b>Total Transfers</b>	<b>509</b>	<b>1,163</b>	<b>(653)</b>	<b>-56.2%</b>	<b>2,325</b>
<b>Total Revenues and Transfers</b>	<b>1,079</b>	<b>1,904</b>	<b>(826)</b>	<b>-43.4%</b>	<b>4,025</b>
<b><u>Expenditures</u></b>					
<b>Golf Course:</b>					
Contract Labor	231	154	77	50.1%	565
Supplies	100	72	28	39.4%	189
Maintenance	34	33	1	3.2%	120
Contractual Engineering/Planning	3	-	3	0.0%	-
Annual Capital	35	-	35	0.0%	327
<b>Golf Course Expenditures</b>	<b>403</b>	<b>258</b>	<b>144</b>	<b>55.9%</b>	<b>1,201</b>
<b>Facilities:</b>					
Supplies	103	75	28	36.7%	275
Cost of Goods Sold	61	95	(34)	-35.8%	350
Maintenance	24	17	6	36.0%	35
Contract Labor	133	184	(51)	-27.8%	675
Annual Capital	332	1,000	(668)	-66.8%	2,000
<b>Facilities Expenditures</b>	<b>653</b>	<b>1,372</b>	<b>(719)</b>	<b>-52.4%</b>	<b>3,335</b>
<b>Other:</b>					
Insurance	12	30	(18)	-61.0%	60
Equipment Rentals	18	1	17	1722.7%	2
Management Fees and Incentives	154	177	(22)	-12.7%	354
<b>Other Expenditures</b>	<b>184</b>	<b>208</b>	<b>(24)</b>	<b>-11.3%</b>	<b>416</b>
<b>Total Expenditures</b>	<b>1,240</b>	<b>1,838</b>	<b>(598)</b>	<b>-32.5%</b>	<b>4,951</b>
Net Increase/(Decrease)	(161)	66	(227)	-344.7%	(926)
Beginning Operating Funds	434	1,229	(795)	-64.7%	1,229
<b>Ending Operating Funds</b>	<b>\$ 273</b>	<b>\$ 1,295</b>	<b>\$ (1,022)</b>	<b>-78.9%</b>	<b>\$ 302</b>
Days of Operating Funds	20	95	(75)		22
Operating Funds as % Working Capital					

**CITY OF BRYAN, TEXAS**  
**Queen and Palace Theaters Fund Summary**  
 March 31, 2023  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Theater Operating Revenue	\$ 100	\$ 283	\$ (183)	-64.7%	\$ 567
<b>Total Revenues</b>	<b>100</b>	<b>283</b>	<b>(183)</b>	<b>-64.7%</b>	<b>567</b>
<b><u>Transfers</u></b>					
Transfer in from General Fund	365	208	157	75.4%	625
<b>Total Transfers</b>	<b>365</b>	<b>208</b>	<b>157</b>	<b>75.4%</b>	<b>625</b>
<b>Total Revenues and Transfers</b>	<b>465</b>	<b>491</b>	<b>(27)</b>	<b>-5.4%</b>	<b>1,192</b>
<b><u>Expenditures</u></b>					
Facilities:					
Supplies	51	200	(149)	-74.4%	400
Maintenance	-	12	(12)	0.0%	25
Utilities	8	-	8	0.0%	-
Advertising	45	-	45	0.0%	-
Insurance	2	-	2	0.0%	-
Contract Labor & Services	110	189	(78)	-41.5%	378
Management Fees and Incentives	125	150	(25)	-16.7%	300
Miscellaneous	41	52	(11)	-20.3%	104
<b>Theater Expenditures</b>	<b>383</b>	<b>603</b>	<b>(221)</b>	<b>-36.5%</b>	<b>1,207</b>
Other:					
Insurance	3	5	(2)	-48.1%	10
<b>Other Expenditures</b>	<b>3</b>	<b>5</b>	<b>(2)</b>	<b>-48.1%</b>	<b>10</b>
<b>Total Expenditures</b>	<b>385</b>	<b>608</b>	<b>(223)</b>	<b>-36.6%</b>	<b>1,217</b>
<b>Net Increase/(Decrease)</b>	<b>79</b>	<b>(117)</b>	<b>196</b>	<b>-167.8%</b>	<b>(25)</b>
<b>Beginning Operating Funds</b>	<b>54</b>	<b>88</b>	<b>(34)</b>	<b>-167.8%</b>	<b>88</b>
<b>Ending Operating Funds</b>	<b>\$ 134</b>	<b>\$ (29)</b>	<b>\$ 163</b>	<b>-561.6%</b>	<b>\$ 63</b>
<b>Days of Operating Funds</b>	<b>40</b>	<b>(9)</b>	<b>49</b>		<b>19</b>
<b>Operating Funds to Working Capital</b>					

**CITY OF BRYAN, TEXAS**  
**Street Improvement Fund**  
March 31, 2023  
(in thousands)

	YTD	YTD	YTD	YTD	FY2023
	Actual	Budget	Budget	Variance	Adopted
			Variance	%	Budget
<b><u>Revenues</u></b>					
Fees	\$ 3,174	\$ 3,000	\$ 174	5.8%	\$ 6,000
Penalties	32	35	(3)	-7.8%	70
Interest Income	174	30	144	480.3%	60
<b>Total Revenues</b>	<b>3,381</b>	<b>3,065</b>	<b>316</b>	<b>10.3%</b>	<b>6,130</b>
<b><u>Expenditures</u></b>					
Street Improvement Maintenance	130	1,060	(930)	-87.8%	2,120
Professional Services	-	30	(30)	0.0%	60
Uncollectible Accounts	14	12	2	19.2%	24
Contractual Services	15	91	(76)	-83.2%	182
Annual Capital	2,475	1,100	1,375	125.0%	4,640
Transfer to Debt Service	69	70	(1)	-1.0%	371
Billing Services Reimbursements	57	57	0	0.0%	114
Admin. Reimbursement - General Fund	29	29	(0)	-0.1%	57
<b>Total Expenditures</b>	<b>2,789</b>	<b>2,449</b>	<b>340</b>	<b>13.9%</b>	<b>7,568</b>
<b>Net Increase/(Decrease)</b>	<b>592</b>	<b>616</b>	<b>(24)</b>	<b>-3.9%</b>	<b>(1,438)</b>
<b>Beginning Operating Funds</b>	<b>10,012</b>	<b>6,575</b>	<b>3,437</b>	<b>52.3%</b>	<b>6,575</b>
<b>Ending Operating Funds</b>	<b>\$ 10,604</b>	<b>\$ 7,192</b>	<b>\$ 3,412</b>	<b>47.5%</b>	<b>\$ 5,137</b>
<b>Days of Operating Funds</b>	<b>511</b>	<b>347</b>	<b>165</b>		<b>248</b>
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 1,244	\$ 1,244			\$ 1,244
<b>Operating Funds - Working Capital</b>					



## CITY OF BRYAN, TEXAS

## Drainage Fund

March 31, 2023

(in thousands)

	YTD	YTD	YTD	YTD	FY2023
	Actual	Budget	Budget	Variance	Adopted
			Variance	%	Budget
<b><u>Revenues</u></b>					
Fees	\$ 530	\$ 500	\$ 30	5.9%	\$ 1,000
Penalties	5	5	(0)	-2.0%	11
Interest Income	22	5	17	346.1%	10
<b>Total Revenues</b>	<b>557</b>	<b>510</b>	<b>47</b>	<b>9.2%</b>	<b>1,021</b>
<b><u>Expenditures</u></b>					
Uncollectible Accounts	2	2	(0)	-4.4%	5
Storm System Capital	135	263	(129)	-48.9%	727
Contractual Services	3	25	(22)	-86.5%	50
Transfer to Debt Service	26	46	(20)	-43.0%	91
Billing Services Reimbursements	25	25	0	0.0%	50
Admin. Reimbursement - General Fund	56	56	(0)	0.0%	112
<b>Total Expenditures</b>	<b>247</b>	<b>417</b>	<b>(170)</b>	<b>-40.7%</b>	<b>1,035</b>
<b>Net Increase/(Decrease)</b>	<b>310</b>	<b>93</b>	<b>217</b>	<b>233.0%</b>	<b>(14)</b>
<b>Beginning Operating Funds</b>	<b>901</b>	<b>253</b>	<b>648</b>	<b>255.7%</b>	<b>253</b>
<b>Ending Operating Funds</b>	<b>\$ 1,211</b>	<b>\$ 347</b>	<b>\$ 865</b>	<b>249.6%</b>	<b>\$ 240</b>
<b>Days of Operating Funds</b>	<b>427</b>	<b>122</b>	<b>305</b>		<b>85</b>
<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**  
March 31, 2023  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Property Tax - City	\$ 2,402	\$ 2,368	\$ 34	1.4%	\$ 2,684
Property Tax - County	1,346	1,327	19	1.4%	1,505
Interest Income	55	8	47	629.0%	15
<b>Total Revenues</b>	<b>3,803</b>	<b>3,702</b>	<b>101</b>	<b>2.7%</b>	<b>4,204</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service Fund	31	31	(0)	0.0%	709
Transfers Out	-	-	-	0.0%	2,900
Contractual and Professional Services	31	12	19	149.5%	25
<b>Total Expenditures</b>	<b>62</b>	<b>43</b>	<b>19</b>	<b>43.1%</b>	<b>3,634</b>
Net Increase/(Decrease)	3,741	3,659	82	2.2%	570
Beginning Operating Funds	2,181	2,221	(40)	-1.8%	2,221
<b>Ending Operating Funds</b>	<b>\$ 5,922</b>	<b>\$ 5,880</b>	<b>\$ 42</b>	<b>0.7%</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  
March 31, 2023  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Property Tax - City	\$ 405	\$ 399	\$ 6	1.4%	\$ 452
Interest Income	7	1	6	561.1%	2
<b>Total Revenues</b>	<b>411</b>	<b>400</b>	<b>11</b>	<b>2.8%</b>	<b>454</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service Fund	9	9	(0)	-0.6%	137
<b>Total Expenditures</b>	<b>9</b>	<b>9</b>	<b>(0)</b>	<b>-0.5%</b>	<b>137</b>
Net Increase/(Decrease)	402	391	11	2.9%	317
Beginning Operating Funds	212	207	5	2.2%	207
<b>Ending Operating Funds</b>	<b>\$ 614</b>	<b>\$ 598</b>	<b>\$ 16</b>	<b>2.7%</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**  
 March 31, 2023  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Property Tax - City	\$ 295	\$ 290	\$ 4	1.4%	\$ 329
Interest Income	20	2	18	1204.3%	3
<b>Total Revenues</b>	<b>314</b>	<b>292</b>	<b>22</b>	<b>7.6%</b>	<b>332</b>
<b><u>Expenditures</u></b>					
Contractual Services	-	-	-	0.0%	100
Façade Improvements	-	-	-	0.0%	75
Miscellaneous Projects	5	338	(333)	-98.6%	500
Transfer to Debt Service	197	146	50	34.5%	313
<b>Total Expenditures</b>	<b>201</b>	<b>484</b>	<b>(282)</b>	<b>-58.4%</b>	<b>988</b>
<b>Net Increase/(Decrease)</b>	<b>113</b>	<b>(192)</b>	<b>305</b>	<b>-158.9%</b>	<b>(655)</b>
<b>Beginning Operating Funds</b>	<b>1,115</b>	<b>1,032</b>	<b>83</b>	<b>8.1%</b>	<b>1,032</b>
<b>Ending Operating Funds</b>	<b>\$ 1,228</b>	<b>\$ 840</b>	<b>\$ 388</b>	<b>46.2%</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**  
 March 31, 2023  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Property Tax - City	\$ 258	\$ 255	\$ 4	1.4%	\$ 289
Property Tax - County	168	166	2	1.4%	188
Interest Income	3	1	2	217.0%	2
<b>Total Revenues</b>	<b>429</b>	<b>421</b>	<b>8</b>	<b>2.0%</b>	<b>478</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service	14	14	(0)	-0.1%	288
Transfer to Other Funds	-	-	-	0.0%	200
<b>Total Expenditures</b>	<b>14</b>	<b>14</b>	<b>(0)</b>	<b>0.0%</b>	<b>488</b>
<b>Net Increase/(Decrease)</b>	<b>415</b>	<b>407</b>	<b>8</b>	<b>2.0%</b>	<b>(10)</b>
<b>Beginning Operating Funds</b>	<b>77</b>	<b>79</b>	<b>(2)</b>	<b>-2.3%</b>	<b>79</b>
<b>Ending Operating Funds</b>	<b>\$ 492</b>	<b>\$ 485</b>	<b>\$ 6</b>	<b>1.3%</b>	<b>\$ 69</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
<b>Operating Funds - Working Capital</b>					

**CITY OF BRYAN, TEXAS**  
**TIRZ 22 - North Fund Summary**  
March 31, 2023  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
Property Tax - City	\$ 120	\$ 118	\$ 2	1.4%	\$ 134
Property Tax - County	82	81	1	1.4%	92
Interest Income	1	0	1	199.8%	1
<b>Total Revenues</b>	<b>203</b>	<b>199</b>	<b>4</b>	<b>1.8%</b>	<b>227</b>
<b><u>Expenditures</u></b>					
Contractual Services	20	20	-	0.0%	100
Transfer to Debt Service	13	13	(0)	-0.1%	117
<b>Total Expenditures</b>	<b>33</b>	<b>33</b>	<b>(0)</b>	<b>0.0%</b>	<b>217</b>
 Net Increase/(Decrease)	 170	 166	 4	 2.2%	 10
Beginning Operating Funds	73	68	5	6.7%	68
<b>Ending Operating Funds</b>	<b>\$ 243</b>	<b>\$ 235</b>	<b>\$ 8</b>	<b>3.5%</b>	<b>\$ 78</b>
 <b>Minimum Target Fund Balance</b>	 \$ 50	 \$ 50			 \$ 50
Operating Funds & Working Capital					

**CITY OF BRYAN, TEXAS**  
**BTU - City**  
 March 31, 2023  
 (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	\$ 22,352	\$ 22,434	\$ (82)	-0.4%	\$ 50,833
Wholesale	9,062	8,102	960	11.8%	16,787
Fuel Revenues	38,881	41,593	(2,712)	-6.5%	93,004
Regulatory Charge Pass Thru	10,480	10,241	239	2.3%	22,643
TCOS Revenue	18,532	18,310	221	1.2%	36,928
Other Operating Revenues	1,869	1,445	423	29.3%	2,639
<i>Total Operating Revenues</i>	101,174	102,125	(950)	-0.9%	222,835
<b>Non-Operating Revenues</b>					
Interest Income	4,376	1,612	2,764	171.5%	3,224
<b>Total Revenues</b>	105,550	103,737	1,814	1.7%	226,060
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Energy Cost	38,881	41,593	(2,712)	-6.5%	93,004
Capacity Cost	388	396	(8)	0.0%	792
TCOS Expense	10,471	10,241	230	2.2%	22,643
TCOS Expense - Wholesale	1,887	1,493	395	26.4%	2,986
Departmental Expenses	13,917	14,693	(776)	-5.3%	29,999
<i>Total Operating Expenses</i>	65,544	68,415	(2,872)	-4.2%	149,424
<b>Non-Operating Expenses</b>					
Admin. Reimbursement to COB	1,898	1,898	(0)	0.0%	3,795
Admin. Reimbursement from COB	(924)	(932)	8	-0.9%	(1,863)
Annual Capital	9,694	19,787	(10,093)	-51.0%	39,573
Right of Way Payments	7,339	7,503	(164)	-2.2%	15,007
Debt Service	5,253	12,317	(7,064)	-57.4%	24,635
<i>Total Non-Operating Expenses</i>	23,260	40,573	(17,313)	-42.7%	81,147
<b>Total Expenditures</b>	88,804	108,989	(20,185)	-18.5%	230,570
Net Increase/(Decrease)	16,746	(5,252)	21,999	-418.9%	(4,511)
Beginning Operating Cash	107,129	107,129	-	0.0%	107,129
	<b>\$ 123,876</b>	<b>\$ 101,877</b>	<b>\$ 21,999</b>	<b>21.6%</b>	<b>\$ 102,618</b>
<b>Rate Stabilization Fund</b>					
	1,740	1,733	7	0.4%	1,733
<b>Total</b>	<b>\$ 125,616</b>	<b>\$ 103,610</b>	<b>\$ 22,006</b>	<b>21.2%</b>	<b>\$ 104,351</b>
<b>Minimum Operating Reserve Requirement</b>					
90 Days of Operating Expenses	\$ 40,544	\$ 40,544			\$ 40,544
<b>Target Operating Reserve</b>					
225 Days of Operating Expenses	\$ 101,361	\$ 101,361			\$ 101,361

**CITY OF BRYAN, TEXAS**  
**BTU - Rural**  
**March 31, 2023**  
(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	\$ 13,481	\$ 13,669	(188)	(1.4%)	\$ 30,064
Fuel Revenues	8,364	8,295	69	0.8%	17,805
Regulatory Charge Pass Thru	3,376	3,510	(134)	(3.8%)	7,447
Other Operating Revenues	243	180	63	35.0%	359
<i>Total Operating Revenues</i>	<u>25,463</u>	<u>25,653</u>	<u>(190)</u>	<u>(0.7%)</u>	<u>55,676</u>
<b>Non-Operating Revenues</b>					
Interest Income	543	218	325	149.4%	435
<b>Total Revenues</b>	<u>26,006</u>	<u>25,871</u>	<u>135</u>	<u>0.5%</u>	<u>56,111</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Purchased Power - Base	5,518	5,224	293	5.6%	11,033
Purchased Power - Fuel	8,364	8,295	69	0.8%	6,773
Regulatory Charge	3,376	3,510	(134)	(3.8%)	7,447
Departmental Expenses	1,462	970	492	50.7%	3,062
<i>Total Operating Expenses</i>	<u>18,720</u>	<u>17,999</u>	<u>721</u>	<u>4.0%</u>	<u>28,315</u>
<b>Non-Operating Expenses</b>					
Annual Capital	2,089	3,829	(1,392)	(43.6%)	9,977
Debt Service	929	2,065	(1,136)	(55.0%)	4,129
<i>Total Non-Operating Expenses</i>	<u>3,018</u>	<u>5,893</u>	<u>(2,528)</u>	<u>(42.9%)</u>	<u>14,106</u>
<b>Total Expenditures</b>	<u>21,738</u>	<u>23,892</u>	<u>(1,807)</u>	<u>(7.6%)</u>	<u>42,421</u>
Net Increase/(Decrease)	4,268	1,978	1,942	98.2%	13,690
Beginning Operating Cash	23,762	23,762	-		23,762
<b>Ending Operating Cash</b>	<u>\$ 28,030</u>	<u>\$ 25,740</u>	<u>\$ 1,942</u>	<u>7.5%</u>	<u>\$ 37,452</u>
<b>Minimum Operating Reserve Requirement</b>					
45 Days of Operating Expenses	\$ 3,539	\$ 3,539			\$ 3,539
<b>Target Operating Reserve</b>					
125 Days of Operating Expenses	\$ 9,832	\$ 9,832			\$ 9,832



**CITY OF BRYAN, TEXAS**  
**Water Fund Summary**  
March 31, 2023  
(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	\$ 6,348	\$ 5,621	\$ 727	12.9%	\$ 12,900
Water Penalties	66	65	2	2.8%	129
Miscellaneous	186	201	(15)	-7.7%	514
<i>Total Operating Revenues</i>	<u>6,600</u>	<u>5,887</u>	<u>713</u>	<u>12.1%</u>	<u>13,543</u>
<b>Non-Operating Revenues</b>					
Interest Income	223	25	198	793.3%	50
Gain (Loss) on Sale of Asset	2,244	-	2,244	0.0%	-
Water Tap Fees	103	150	(47)	-31.4%	300
Oil and Gas Royalty	0	0	(0)	-63.4%	0
Inventory Markup	13	11	2	22.2%	22
Miscellaneous Non-Operating Income	42	85	(43)	-50.2%	170
Effluent Sales	433	300	133	44.4%	600
Transfers from Other Funds	497	21	476	2307.4%	41
<i>Total Non-Operating Revenues</i>	<u>3,556</u>	<u>592</u>	<u>2,964</u>	<u>501.0%</u>	<u>1,183</u>
<b>Total Revenues</b>	<u>10,156</u>	<u>6,478</u>	<u>3,677</u>	<u>56.8%</u>	<u>14,726</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Water Administration	519	505	15	2.9%	1,015
Water Production	1,645	1,466	179	12.2%	3,071
Water Distribution	1,266	1,365	(99)	-7.3%	2,792
Transfer to Other Funds	39	39	(0)	0.0%	79
Billing Services Reimbursements	264	264	(0)	0.0%	527
Admin. Reimbursement - General Fund	286	286	0	0.0%	572
<i>Total Operating Expenses</i>	<u>4,019</u>	<u>3,924</u>	<u>94</u>	<u>2.4%</u>	<u>8,056</u>
<b>Non-Operating Expenses</b>					
Annual Capital	323	248	75	30.4%	5,065
Right of Way Payments	327	297	30	10.0%	677
Paying Agent Fee	2	8	(6)	-80.0%	15
Miscellaneous Debt Expense	-	10	(10)	0.0%	20
Debt Service	378	378	0	0.0%	2,893
<i>Total Non-Operating Expenses</i>	<u>1,029</u>	<u>940</u>	<u>89</u>	<u>9.5%</u>	<u>8,670</u>
<b>Total Expenditures</b>	<u>5,048</u>	<u>4,864</u>	<u>183</u>	<u>3.8%</u>	<u>16,726</u>
Net Increase/(Decrease)	5,108	1,614	3,494	216.5%	(2,000)
Beginning Operating Funds	8,475	7,578	897	11.8%	7,578
<b>Ending Operating Funds</b>	<u>\$ 13,583</u>	<u>\$ 9,191</u>	<u>\$ 4,392</u>	<u>47.8%</u>	<u>\$ 5,578</u>
Days of Unrestricted Cash	549	416	132		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**  
March 31, 2023  
(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	\$ 6,646	\$ 6,424	\$ 222	3.5%	\$ 13,100
Sewer Penalties	58	57	1	2.0%	114
Miscellaneous	3	2	0	12.9%	5
Pretreatment Fees	324	257	67	25.9%	561
Hauler and Sewer Inspection Fees	60	31	28	90.8%	63
<i>Total Operating Revenues</i>	<u>7,090</u>	<u>6,771</u>	<u>319</u>	<u>4.7%</u>	<u>13,842</u>
<b>Non-Operating Revenues</b>					
Sewer Tap Fees	61	132	(72)	-54.3%	265
Miscellaneous Non-Operating Income	13	14	(1)	-7.6%	29
Transfers from Other Funds	57	57	(0)	0.0%	115
Interest Income	188	17	171	975.3%	35
<i>Total Non-Operating Revenues</i>	<u>319</u>	<u>222</u>	<u>98</u>	<u>44.0%</u>	<u>443</u>
<b>Total Revenues</b>	<u>7,410</u>	<u>6,993</u>	<u>417</u>	<u>6.0%</u>	<u>14,286</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Wastewater Administration	445	439	6	1.3%	890
Wastewater Collection	1,164	1,210	(46)	-3.8%	2,477
Wastewater Pre-Treatment	41	53	(12)	-22.7%	105
Wastewater Treatment	1,509	1,488	21	1.4%	2,952
Environmental Services	319	340	(21)	-6.2%	694
Transfer to Other Funds	31	31	0	0.1%	63
Billing Services Reimbursements	264	264	0	0.0%	528
Admin. Reimbursement - General Fund	305	305	(0)	0.0%	609
<i>Total Operating Expenses</i>	<u>4,078</u>	<u>4,129</u>	<u>(52)</u>	<u>-1.3%</u>	<u>8,318</u>
<b>Non-Operating Expenses</b>					
Annual Capital	851	378	472	124.9%	5,693
Right of Way Payments	332	353	(20)	-5.8%	689
Paying Agent Fee	-	2	(2)	0.0%	5
Debt Service	191	219	(27)	-12.5%	2,278
<i>Total Non-Operating Expenses</i>	<u>1,374</u>	<u>952</u>	<u>422</u>	<u>44.4%</u>	<u>8,665</u>
<b>Total Expenditures</b>	<u>5,452</u>	<u>5,081</u>	<u>371</u>	<u>7.3%</u>	<u>16,983</u>
Net Increase/(Decrease)	1,958	1,912	46	2.4%	(2,697)
Beginning Operating Funds	10,337	6,611	3,726	56.4%	6,611
<b>Ending Operating Funds</b>	<u>\$ 12,295</u>	<u>\$ 8,523</u>	<u>\$ 3,772</u>	<u>44.3%</u>	<u>\$ 3,914</u>
Days of Unrestricted Cash	478	374	104		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**  
March 31, 2023  
(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	\$ 2,377	\$ 2,354	\$ 23	1.0%	\$ 4,708
Commercial Refuse	1,980	1,905	76	4.0%	3,809
Penalties	36	38	(1)	-3.6%	75
License and Permit Fees	36	35	1	3.3%	70
Miscellaneous	268	3	264	7556.5%	7
<i>Total Operating Revenues</i>	<b>4,697</b>	<b>4,334</b>	<b>363</b>	<b>8.4%</b>	<b>8,669</b>
<b>Non-Operating Revenues</b>					
Interest Income	142	38	105	279.4%	75
Transfers In	54	54	(0)	0.0%	109
<i>Total Non-Operating Revenues</i>	<b>196</b>	<b>92</b>	<b>105</b>	<b>114.2%</b>	<b>184</b>
<b>Total Revenues</b>	<b>4,894</b>	<b>4,426</b>	<b>468</b>	<b>10.6%</b>	<b>8,853</b>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Administration	2,416	2,599	(183)	-7.1%	5,256
Call Center	169	198	(28)	-14.4%	405
Recycling	123	161	(37)	-23.2%	326
Billing Services Reimbursements	297	297	0	0.0%	593
Admin. Reimbursement - General Fund	318	318	(0)	0.0%	636
<i>Total Operating Expenses</i>	<b>3,323</b>	<b>3,572</b>	<b>(249)</b>	<b>-7.0%</b>	<b>7,215</b>
<b>Non-Operating Expenses</b>					
Transfer to Wastewater	12	12	0	0.1%	25
Transfer to Water	10	31	(20)	0.0%	114
Right of Way Use Fee	218	217	1	0.5%	433
Debt Service	1	21	(20)	-95.5%	94
Annual Capital	312	366	(53)	-14.6%	2,936
<i>Total Non-Operating Expenses</i>	<b>554</b>	<b>646</b>	<b>(92)</b>	<b>-14.3%</b>	<b>3,603</b>
<b>Total Expenditures</b>	<b>3,877</b>	<b>4,218</b>	<b>(341)</b>	<b>-8.1%</b>	<b>10,818</b>
 Net Increase/(Decrease)	 1,017	 208	 809	 388.9%	 (1,965)
 Beginning Operating Funds	 8,422	 8,364	 58	 0.7%	 8,364
<b>Ending Operating Funds</b>	<b>\$ 9,439</b>	<b>\$ 8,572</b>	<b>\$ 867</b>	<b>10.1%</b>	<b>\$ 6,398</b>
Days of Unrestricted Cash	437	434	3		324
 <b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,186	\$ 1,186			\$ 1,186
Operating Funds - Working Capital					

**CITY OF BRYAN, TEXAS**  
**Coulter Airport Fund Summary**  
March 31, 2023  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Rent	\$ 119	\$ 135	\$ (16)	-11.9%	\$ 270
Fuel Revenue	293	236	57	24.1%	525
<i>Total Operating Revenues</i>	<b>412</b>	<b>371</b>	<b>41</b>	<b>11.0%</b>	<b>795</b>
<b>Non-Operating Revenues</b>					
Grants and Reimbursements	-	25	(25)	0.0%	50
Interest Income	4	0	4	734.7%	1
Miscellaneous Revenues	151	1	150	15065.0%	2
Transfers In	-	-	-	0.0%	455
<i>Total Non-Operating Revenues</i>	<b>155</b>	<b>26</b>	<b>129</b>	<b>485.9%</b>	<b>508</b>
<b>Total Revenues</b>	<b>567</b>	<b>397</b>	<b>170</b>	<b>42.7%</b>	<b>1,303</b>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	158	189	(31)	-16.2%	388
Supplies	4	7	(3)	-39.2%	13
Fuel for Resale	213	188	26	13.7%	375
Maintenance	9	64	(55)	-85.4%	129
Other Services and Charges	59	65	(6)	-9.4%	130
Admin. Reimbursement - General Fund	71	71	0	0.0%	143
<i>Total Operating Expenses</i>	<b>515</b>	<b>583</b>	<b>(68)</b>	<b>-11.7%</b>	<b>1,177</b>
<b>Non-Operating Expenses</b>					
Debt Service	33	14	20	143.5%	83
Annual Capital	-	-	-	0.0%	100
<i>Total Non-Operating Expenses</i>	<b>33</b>	<b>14</b>	<b>20</b>	<b>143.5%</b>	<b>183</b>
<b>Total Expenditures</b>	<b>548</b>	<b>597</b>	<b>(49)</b>	<b>-8.2%</b>	<b>1,360</b>
 Net Increase/(Decrease)	 19	 (200)	 218	 -109.3%	 (56)
 Beginning Operating Funds	 276	 227	 49	 21.4%	 227
<b>Ending Operating Funds</b>	<b>\$ 294</b>	<b>\$ 27</b>	<b>\$ 267</b>	<b>972.5%</b>	<b>\$ 171</b>
Days of Unrestricted Cash	69	9	61		53
 <b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 193	\$ 193			\$ 193
 Operating Funds - Working Capital					

**CITY OF BRYAN, TEXAS**  
**Bryan Commerce and Development Fund Summary**  
 March 31, 2023  
 (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	\$ 553	\$ 200	\$ 353	176.6%	\$ 200
<i>Total Operating Revenues</i>	<u>553</u>	<u>200</u>	<u>353</u>	<u>176.6%</u>	<u>200</u>
<b>Non-Operating Revenues</b>					
Interest Income	11	1	10	955.1%	2
Transfers from Other Funds	5,000	5,000	-	0.0%	5,000
<i>Total Non-Operating Revenues</i>	<u>5,011</u>	<u>5,001</u>	<u>10</u>	<u>0.2%</u>	<u>5,002</u>
<b>Total Revenues</b>	<u>5,564</u>	<u>5,201</u>	<u>363</u>	<u>7.0%</u>	<u>5,202</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Other Services and Charges	46	142	(96)	-67.7%	200
Land Purchase - Builder Infill Program	-	-	-	0.0%	300
Annual Capital	8,073	3,500	4,573	130.7%	3,500
Contractual Obligations	-	8	(8)	0.0%	100
LakeWalk Innovation Center Operations	-	250	(250)	0.0%	500
Admin. Reimbursement - General Fund	33	33	(0)	-0.1%	67
<i>Total Operating Expenses</i>	<u>8,152</u>	<u>3,933</u>	<u>4,219</u>	<u>107.3%</u>	<u>4,667</u>
<b>Total Expenditures</b>	<u>8,152</u>	<u>3,933</u>	<u>4,219</u>	<u>107.3%</u>	<u>4,667</u>
Net Increase/(Decrease)	(2,589)	1,268	(3,856)	-304.2%	535
Beginning Operating Funds	758	9	750	8638.0%	9
<b>Ending Operating Funds</b>	<u>\$ (1,830)</u>	<u>\$ 1,276</u>	<u>\$ (3,107)</u>	<u>-243.4%</u>	<u>\$ 544</u>
<b>Minimum Target Fund Balance ≥ \$0</b>	\$ -	\$ -			\$ -
Operating Funds & Working Capital					

**CITY OF BRYAN, TEXAS**  
**Self Insurance Fund Summary**  
March 31, 2023  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Liability/Workers Comp Ins Premiums	\$ 1,419	\$ 1,223	\$ 196	16.0%	\$ 2,500
<i>Total Operating Revenues</i>	<i>1,419</i>	<i>1,223</i>	<i>196</i>	<i>16.0%</i>	<i>2,500</i>
<b>Non-Operating Revenues</b>					
Interest Income	76	12	63	504.2%	25
Miscellaneous Revenues	210	12	198	1581.2%	25
<i>Total Non-Operating Revenues</i>	<i>286</i>	<i>25</i>	<i>261</i>	<i>1042.6%</i>	<i>50</i>
<b>Total Revenues</b>	<b>1,704</b>	<b>1,248</b>	<b>457</b>	<b>36.6%</b>	<b>2,550</b>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Personnel Services	238	292	(54)	-18.4%	601
Supplies	59	43	15	34.9%	87
Maintenance	0	1	(1)	-86.6%	2
Other Services and Charges	60	81	(21)	-25.9%	163
Judgment and Damage Claims	13	15	(2)	-11.2%	30
Stop Loss Aggregate Refund	(113)	(60)	(53)	88.7%	(120)
Liability Insurance	649	840	(191)	-22.7%	1,065
Claims Administration	21	26	(4)	-16.8%	52
Workers Comp and Liability Claims	546	586	(40)	-6.8%	1,073
Admin. Reimbursement - General Fund	116	113	3	2.5%	226
<i>Total Operating Expenses</i>	<i>1,589</i>	<i>1,937</i>	<i>(348)</i>	<i>-18.0%</i>	<i>3,178</i>
<b>Non-Operating Expenses</b>					
Employee Health Center	-	-	-	0.0%	100
Equipment Replacement	2	2	0	9.7%	3
Annual Capital	128	-	128	0.0%	-
Transfer to Debt Service Fund	4	9	(5)	-56.2%	18
<i>Total Non-Operating Expenses</i>	<i>134</i>	<i>11</i>	<i>123</i>	<i>1173.4%</i>	<i>121</i>
<b>Total Expenditures</b>	<b>1,723</b>	<b>1,947</b>	<b>(225)</b>	<b>-11.5%</b>	<b>3,299</b>
<b>Net Increase/(Decrease)</b>	<b>(18)</b>	<b>(700)</b>	<b>681</b>	<b>-97.4%</b>	<b>(749)</b>
<b>Beginning Operating Funds</b>	<b>4,865</b>	<b>3,840</b>	<b>1,025</b>	<b>26.7%</b>	<b>3,840</b>
<b>Ending Operating Funds</b>	<b>\$ 4,847</b>	<b>\$ 3,140</b>	<b>\$ 1,706</b>	<b>54.3%</b>	<b>\$ 3,091</b>
<b>Days of Operating Funds</b>	<b>557</b>	<b>361</b>	<b>196</b>		<b>355</b>
<b>Target Operating Reserve</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>			<b>\$ 2,500</b>
<b>Operating Funds &amp; Working Capital</b>					

**CITY OF BRYAN, TEXAS**  
**Employee Benefits Fund Summary**  
March 31, 2023  
(in thousands)

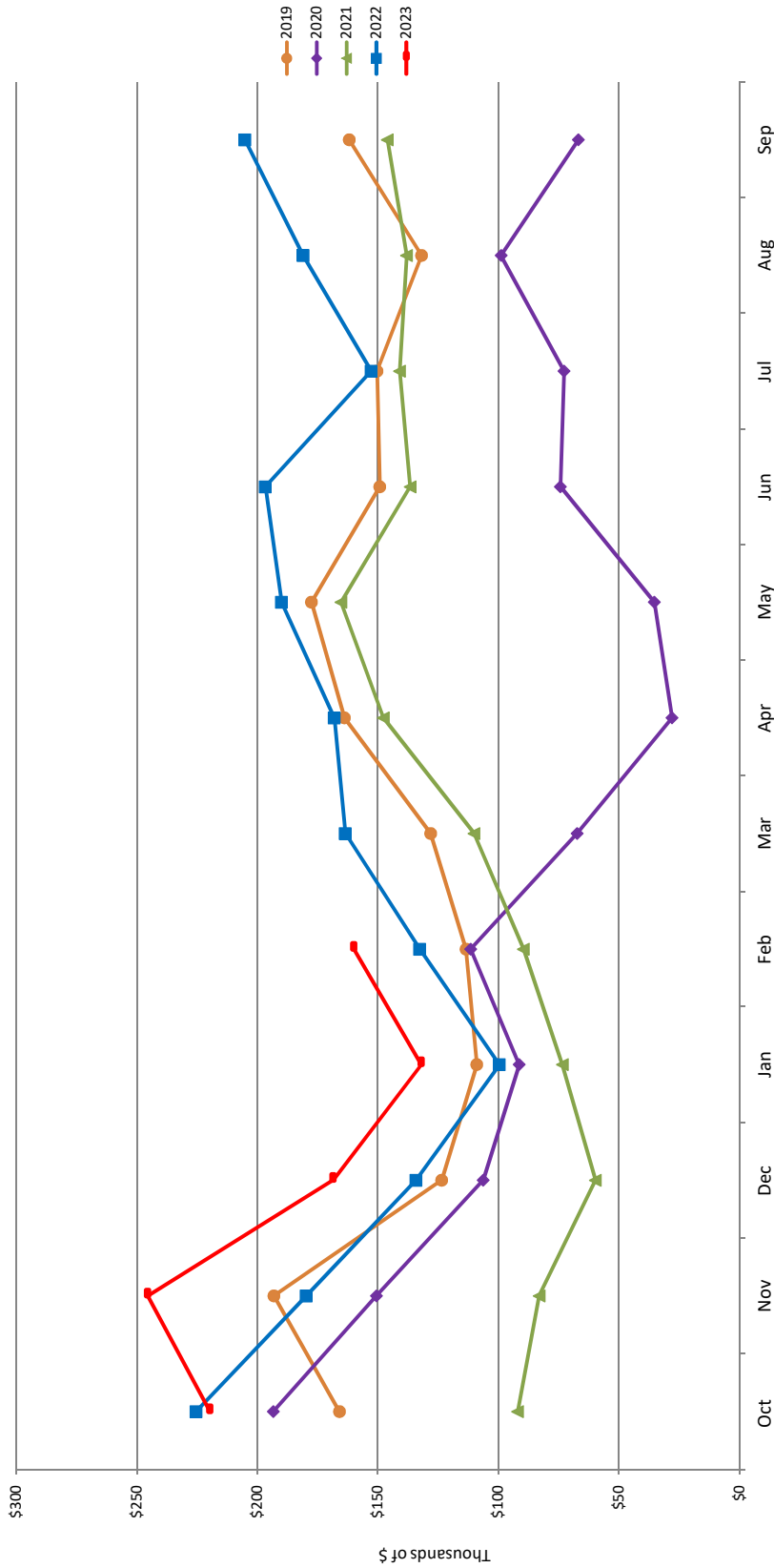
	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Employee Contributions	\$ 1,168	\$ 1,144	\$ 24	2.1%	\$ 2,380
City Contributions	6,081	5,950	131	2.2%	11,900
Retiree Health Premiums	314	328	(13)	-4.1%	656
<i>Total Operating Revenues</i>	<i>7,564</i>	<i>7,422</i>	<i>142</i>	<i>1.9%</i>	<i>14,936</i>
<b>Non-Operating Revenues</b>					
Interest Income	147	14	133	985.8%	27
Flex Admin Fee	4	3	0	9.5%	7
Miscellaneous	2	-	2	0.0%	-
BISD Reimbursement	175	184	(9)	-4.8%	367
Transfer from Other Funds	-	-	-	0.0%	100
Stop/Loss Aggregate Refund	557	-	557	0.0%	-
<i>Total Non-Operating Revenues</i>	<i>883</i>	<i>201</i>	<i>683</i>	<i>340.4%</i>	<i>501</i>
<b>Total Revenues</b>	<b>8,447</b>	<b>7,622</b>	<b>825</b>	<b>10.8%</b>	<b>15,437</b>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Administrative Reimbursements	103	103	0	0.4%	206
Claims Administration	4	6	(2)	-35.4%	12
H.S.A. - Employer Paid	166	173	(6)	-3.6%	345
Health Insurance Administration	(79)	25	(104)	-416.1%	50
Health Insurance Claims	5,716	6,339	(623)	-9.8%	12,500
ACA Research and Reinsurance Fees	-	3	(3)	0.0%	7
Employee Assistance Program	9	8	1	10.9%	16
Stop Loss Premium	507	750	(243)	-32.4%	1,500
<i>Total Operating Expenses</i>	<i>6,426</i>	<i>7,407</i>	<i>(980)</i>	<i>-13.2%</i>	<i>14,635</i>
<b>Non-Operating Expenses</b>					
Employee Health Center	148	183	(35)	-19.3%	367
BISD Health Center Expense	147	183	(36)	-19.9%	367
<i>Total Non-Operating Expenses</i>	<i>295</i>	<i>367</i>	<i>(72)</i>	<i>-19.6%</i>	<i>734</i>
<b>Total Expenditures</b>	<b>6,722</b>	<b>7,774</b>	<b>(1,052)</b>	<b>-13.5%</b>	<b>15,369</b>
 Net Increase/(Decrease)	 1,726	 (151)	 1,877	 -1241.8%	 68
 Beginning Operating Funds	 6,750	 5,173	 1,577	 30.5%	 5,173
<b>Ending Operating Funds</b>	<b>\$ 8,476</b>	<b>\$ 5,022</b>	<b>\$ 3,454</b>	<b>68.8%</b>	<b>\$ 5,241</b>
Days of Operating Funds	211	125	86		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**  
March 31, 2023  
(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	\$ 61	\$ 40	\$ 21	53.3%	\$ 100
Inventory Markup	7	5	1	23.6%	11
<i>Total Operating Revenues</i>	<b>68</b>	<b>45</b>	<b>23</b>	<b>49.7%</b>	<b>111</b>
<b>Non-Operating Revenues</b>					
Interest Income	1	0	1	2251.4%	0
Admin. Reimbursements and Transfers	128	129	(0)	0.0%	257
<i>Total Non-Operating Revenues</i>	<b>130</b>	<b>129</b>	<b>1</b>	<b>0.8%</b>	<b>257</b>
<b>Total Revenues</b>	<b>197</b>	<b>174</b>	<b>24</b>	<b>13.6%</b>	<b>368</b>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	118	121	(3)	-2.5%	249
Supplies	9	8	1	13.3%	16
Maintenance and Services	5	7	(2)	-23.2%	14
Admin. Reimbursement - General Fund	27	36	(9)	-25.5%	72
<i>Total Operating Expenses</i>	<b>160</b>	<b>172</b>	<b>(13)</b>	<b>-7.4%</b>	<b>351</b>
<b>Non-Operating Expenses</b>					
Over/Short Fuel and Inventory	(0)	-	(0)	0.0%	-
Transfer to Debt Service - Pensions	2	4	(2)	-56.6%	8
<i>Total Non-Operating Expenses</i>	<b>1</b>	<b>4</b>	<b>(3)</b>	<b>-69.8%</b>	<b>8</b>
<b>Total Expenditures</b>	<b>161</b>	<b>176</b>	<b>(15)</b>	<b>-8.7%</b>	<b>359</b>
<b>Net Increase/(Decrease)</b>	<b>37</b>	<b>(2)</b>	<b>39</b>	<b>-1627.1%</b>	<b>9</b>
<b>Beginning Operating Funds</b>	<b>(31)</b>	<b>17</b>	<b>(48)</b>	<b>-288.0%</b>	<b>17</b>
<b>Ending Operating Funds</b>	<b>\$ 5</b>	<b>\$ 14</b>	<b>\$ (9)</b>	<b>-65.0%</b>	<b>\$ 26</b>
<b>Days of Operating Funds</b>	<b>5</b>	<b>15</b>	<b>(9)</b>		<b>27</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
<b>Operating Funds &amp; Working Capital</b>					

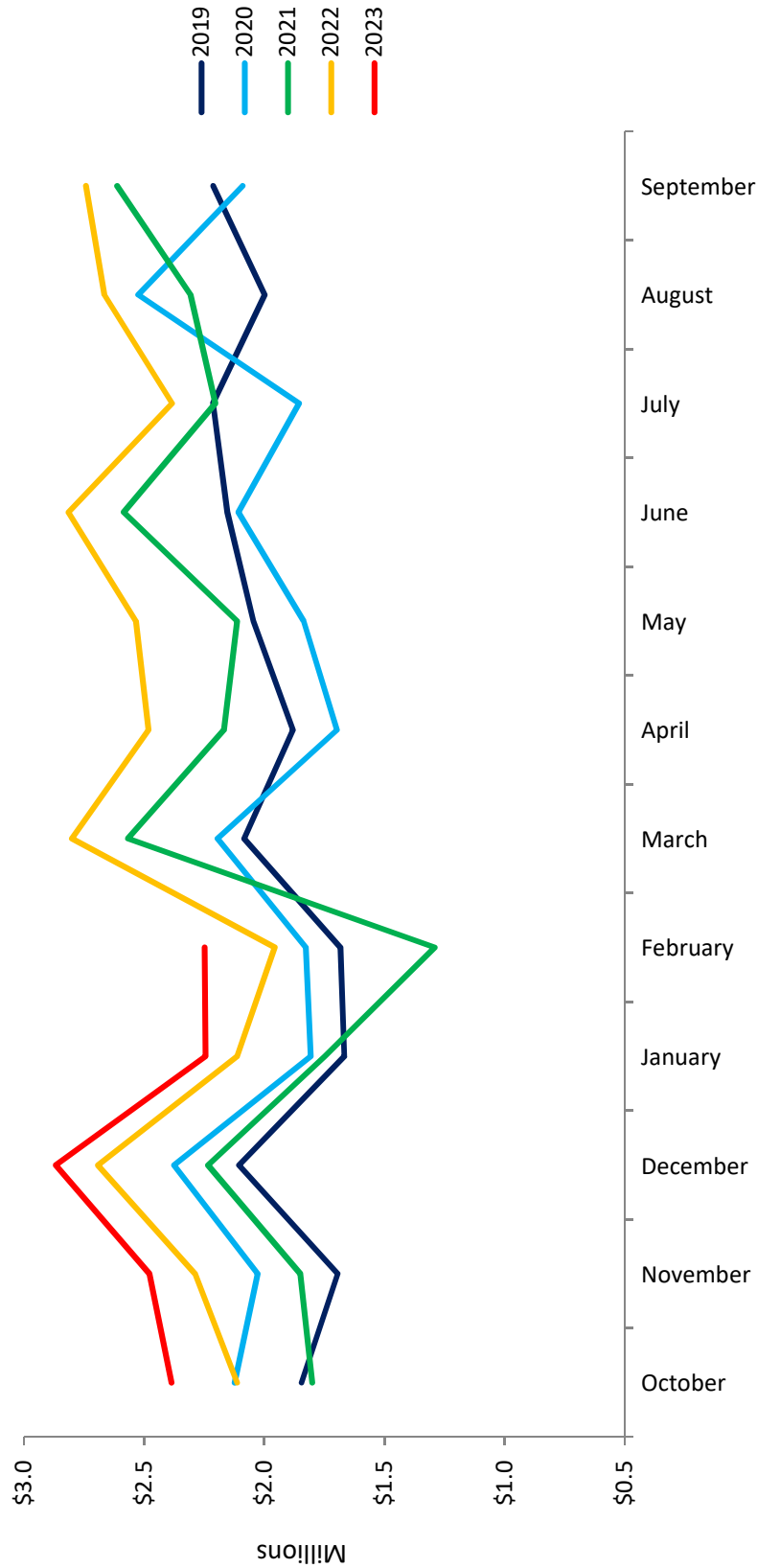


## City of Bryan Hotel Occupancy Tax Revenue Trends



Month	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Total for FY 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	\$ 1,095,765
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	\$ 196,608	\$ 152,676	\$ 180,941	\$ 205,087	\$ 2,027,839
Total for FY 2023	\$ 219,678	\$ 245,418	\$ 168,511	\$ 131,950	\$ 159,859								\$ 925,417
Monthly budget	\$ 190,000	\$ 209,000	\$ 190,000	\$ 133,000	\$ 114,000	\$ 133,000	\$ 133,000	\$ 152,000	\$ 171,000	\$ 171,000	\$ 152,000	\$ 152,000	\$ 1,900,000
YTD Budget													
\$Over/(Under) YTD													\$ 836,000
% Over/(Under) YTD													\$ 89,417
													10.70%
FY 2023 Budget													\$ 1,900,000

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



\* The abnormally large drop in collections from January to February 2021 is the result of the \$308k audit adjustment for the April 2021 allocation.