



QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2023

FOR THE NINE MONTHS ENDING JUNE 30, 2023

Preliminary and Unaudited

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CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2023 Adopted Budget
Governmental Funds				
General	\$ 5,320	\$ (2,277)	\$ 7,596	\$ (9,911)
Debt Service	11,012	11,296	(284)	(292)
Hotel/Motel Tax	(186)	(335)	149	(506)
Oil & Gas Fund	251	271	(20)	381
Capital Reserve Fund	31	5	26	6
Midtown Park Operations	(1,443)	1,225	(2,668)	(111)
Midtown Park Construction	-	-	-	-
Phillips Event Center	(273)	547	(820)	(926)
Queen and Palace Theaters	41	(19)	60	(25)
Street Improvement Fund	1,783	1,565	218	(1,381)
Drainage Improvement	518	140	379	(14)
TIRZ #10-Traditions	3,476	3,656	(180)	570
TIRZ #19-Nash Street	396	391	4	317
TIRZ #21-Downtown Bryan	25	(360)	384	(655)
TIRZ #22-Target	375	407	(32)	(10)
TIRZ #22-North	173	166	7	10
Community Development	(122)	(222)	101	-
Grant Fund	36	-	36	-
ARPA Fund	11,491	-	11,491	-
Court Technology	12	(4)	16	(6)
Miscellaneous Trusts	105	-	105	-
Enterprise Funds				
BTU - City	15,260	(12,521)	27,781	2,534
BTU - Rural	4,917	2,612	2,305	1,189
Water	4,430	442	3,988	(2,000)
Wastewater	339	(208)	547	(2,697)
Solid Waste	550	(278)	828	(1,965)
Airport	(58)	(264)	205	(56)
Bryan Commerce & Development	(4,931)	1,051	(5,982)	535
Internal Service Funds				
Self-Insurance Fund	(149)	(736)	587	(749)
Employee Benefits Fund	2,682	171	2,511	68
Warehouse Fund	50	2	48	9
Change in Fund Balance	\$ 56,111	\$ 6,725	\$ 49,387	\$ (15,687)

General Fund

The General Fund preliminary fund balance available for operations at June 30, 2023 was \$50,191k, or 179 days of operating expenditures. This balance is \$12,891k, or 34.6%, 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 \$4,618k, or 6.3%, and expenditures are under budget by \$2,978k, or 4.0%. 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 June, General Fund Revenues, not including Transfers In or ROW Payments, are \$4,940k, or 8.2%, over budget. Notable variances include:

Sales Tax: Sales tax receipts of \$22,897k through June are \$398k, or 1.8%, over budget and are \$1,088k, or 3.7%, above collections through June 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 \$27,212k are \$55k, or 0.2%, under budget due to the timing of collections. For FY 2023, 95.6% of budgeted property tax revenues have been collected through June. In FY 2022, property tax revenues were 97.9% collected through June.

Charges for Services: Ambulance revenues are conservatively budgeted as collections and activity vary year-to-year. Through June FY 2023, 5,269 ambulance runs have been made, a 6.6% increase over the number of runs made through June of FY 2022. Additionally, the Community Paramedic program has allowed ambulance services to respond to more high acuity runs resulting in more transports for which the city collects revenue.

Miscellaneous Income: Actual receipts of \$3,458k through June are \$1,651k, or 91.3%, over budget due to interest income which is over budget by \$1,073k. Additionally, unbudgeted payments consist of payments from the Texas Division of Emergency Management ("TDEM") for fire department deployments of \$283k.

Expenditure Narrative

General Fund expenditures are \$2,978k, or 4.0%, under budget through June. 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 \$675k, or 1.8%, primarily due to salaries and benefits which are under budget by \$873k due to 9 vacancies (Police 6, Animal Center 2, and Municipal Court 1). Additionally, the total variance includes contractual services which are under budget by \$751 related to timing of large contracts including Axon. The variance is partially offset by supplies which are over by \$424k, maintenance which is over by \$214k, and training and recruiting expenditures which are over budget by \$211k.

Public Works: Public Works is under budget by \$558k, or 12.6%, due to salaries and benefits which are under budget by \$425k (currently 8 vacancies) and general maintenance which is under budget by \$315k, primarily streets and drainage maintenance.

Support Services: Support Services are under budget by \$492k, or 4.4%, due to salaries and benefits which are under budget by \$802k (currently 5 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 \$278k.

General Administration: General Administration is under budget by \$411k, or 9.2%, due to salaries and benefits which are under budget by \$53k (currently 3 vacancies), miscellaneous expenditures, including contributions, elections, public relations, and contractual services, which are under budget by \$362k collectively.

Non-departmental: Non-departmental is under budget by \$1,777k, or 12.9%, primarily due to transfers to other funds within the City for operations which are under budget by \$2,205. 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 \$298k, or 2.0%, primarily due to property tax collections which are under budget by \$523k, or 3.7%, due to the timing of collections. The variance is offset by interest income which is over budget by \$172k and transfers-in which are over budget by \$50k.

Special Revenue Funds

Hotel Tax Fund: Total revenues are over budget by \$392k, or 27.2%, primarily due to room tax revenues which are over budget by \$344k, or 24.2%, due to higher than anticipated activity. Total expenditures are over budget by \$243k, or 13.7%, due to the timing of contribution payments and single purpose events.

Midtown Park Operations Fund: Total revenues are under budget by \$2,879k, or 77.9%, due to the timing of operations and fund transfers. Total expenditures are under budget by \$212k, or 8.6%, 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 \$570k, or 19.2%, primarily due to the timing of transfers which are under budget by \$351k, or 20.1%. Total expenditures are \$250k, or 10.4%, over budget primarily due to capital expenditures which are over budget by \$110k 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 \$102k, or 11.4%, and consist of theater revenue of \$153k and transfers for operations of \$638k. Total expenditures are under budget by \$162k, or 17.8%, due to the timing of operations. The Palace Theater is expected to open by Fall 2023. There is a one month lag in reporting of operations for the management company.

Street Improvement Fund: Total revenues are over budget by \$484k, or 10.5%, due to higher than anticipated transportation fees. Total expenditures are over budget by \$266k, or 8.8%, primarily due to annual capital which is over budget by \$243k. This variance is offset by street maintenance which is under budget by \$112k. 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 \$3,872k, or 2.5%, primarily due to interest income which is over budget by \$4,229k, and wholesale revenues which are over budget by \$1,858k, or 15.4%. The variance is partially offset by other fuel revenues which are under budget by \$4,274k, or 6.8%. Total expenditures are under budget by \$23,909k, or 14.1%, primarily due to annual capital which is under budget by \$18,071k, or 53.2%, due to project timing and debt service payments which are under budget by \$896k, or 4.8%.

BTU – Rural Fund: Total revenues are under budget by \$201k, or 0.5%, primarily due to operating revenues which are under budget by \$796k, or 2.1%, and partially offset by interest income which is over budget by \$595k. Total expenditures are under budget by \$2,507k, or 7.0%, due to annual capital which is under budget by \$2,382k, or 43.6%, due to project timing and debt service payments which are under budget by \$352k, or 11.4% due to budget timing.

Water Fund: Total revenues are over budget by \$4,144k, or 41.9%, primarily due to land sales on Mumford Road and increased water sales. Total expenditures are over budget by \$156k, or 1.7%, primarily due to maintenance which is over budget by \$277k and supplies which are over budget by \$87k.

Wastewater Fund: Total revenues are over budget by \$750k, or 7.1%, due to sewer system revenue which is over budget by \$460k and interest income which is over budget by \$257k. Total expenditures are over budget by \$202k, or 1.9%, due to chemical supplies which are over budget by \$141k.

Solid Waste Fund: Total revenues are over budget by \$598k, or 9.0%, due to insurance proceeds of \$264k from vehicle losses and interest income which is over budget by \$158k. Total expenditures are under budget by \$231k, or 3.3%, due to contractual services which are under budget by \$214k due to timing of payment for tipping fees.

Airport Fund: Total revenues are over budget by \$130k, or 20.6% primarily due to an unbudgeted sale of an easement for \$150k. Total expenditures are under budget by \$75k, or 8.4%, primarily due to timing of maintenance.

BCD Fund: Total revenues are over budget by \$362k, or 7.0%, primarily due to lot sales. Total expenditures are over budget by \$6,344k, or 152.9%, 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 \$1,095k, or 57.3%, due to insurance proceeds of \$703k and liability and workers comp insurance premiums which are over budget by \$316k. Total expenditures are over budget by \$508k, or 19.2%, due to capital expenditures for which are over budget by \$893k due to repairs for damaged buildings.

Employee Benefits Fund: Total revenues are over budget by \$1,047k, or 8.9%, primarily due to unbudgeted stop/loss aggregate refunds of \$557k, health claim rebates which are over budget by \$294k, and interest income which is over budget by \$211k. Total expenditures are under budget by \$1,464k, or 12.7%, primarily due to health insurance claims which are under budget by \$1,249k, and stop/loss premiums which are under budget by \$334k.

CITY OF BRYAN, TEXAS
General Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues:</u>					
City Sales Tax	\$ 22,897	\$ 22,499	\$ 398	1.8%	\$ 30,264
Property Tax	27,212	27,268	(55)	-0.2%	28,459
Franchise Fees	1,242	1,315	(73)	-5.5%	2,154
Licenses & Permits	814	695	118	17.0%	927
Grants	988	1,078	(90)	-8.3%	1,428
Charges for Services	6,720	4,397	2,323	52.8%	5,710
Fines	1,329	1,124	205	18.3%	1,498
Miscellaneous/Shared Tax	3,458	1,808	1,651	91.3%	2,117
Land/Property Sales	462	-	462	0.0%	-
Subtotal Revenues	65,122	60,182	4,940	8.2%	72,557
ROW Payments	12,242	12,564	(322)	-2.6%	16,807
Transfers In	-	-	-	0.0%	3,100
Total Revenues, Transfers & ROW	77,364	72,746	4,618	6.3%	92,464
<u>Expenditures:</u>					
Public Safety	36,093	36,768	(675)	-1.8%	49,609
Public Works	3,875	4,433	(558)	-12.6%	6,931
Development Services	2,255	2,446	(191)	-7.8%	3,512
Community Services	7,127	6,704	423	6.3%	9,318
Support Services	10,770	11,262	(492)	-4.4%	15,591
General Administration	4,044	4,455	(411)	-9.2%	5,938
Non-departmental	12,040	13,817	(1,777)	-12.9%	17,960
CIP Reimb. Resolutions	703	-	703	0.0%	-
Administrative Reimbursements	(4,862)	(4,862)	(0)	0.0%	(6,483)
Total Expenditures	72,045	75,023	(2,978)	-4.0%	102,375
Net Increase/(Decrease)	5,320	(2,277)	7,596	-333.6%	(9,911)
Beginning Fund Balance	53,447	53,179	268	0.5%	53,179
Ending Fund Balance	58,766	50,902	7,864	15.4%	43,268
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
Fund Balance Available for Operations	\$ 50,191	\$ 37,301	\$ 12,891	34.6%	\$ 29,667
# of Days of Reserve	179	133	46		106
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 16,829	\$ 16,829			\$ 16,829
Target Operating Reserve					
100 Days of Operating Expenses	\$ 28,048	\$ 28,048			\$ 28,048

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Property Tax	\$ 13,472	\$ 13,995	\$ (523)	-3.7%	\$ 14,308
Delinquent Collections	55	52	3	5.1%	70
Interest Income	218	46	172	372.9%	62
BVSWMA	38	38	0	0.1%	371
Subtotal Revenues	13,784	14,132	(348)	-2.5%	14,810
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>
Total Revenues and Transfers	14,363	14,661	(298)	-2.0%	17,919
<u>Expenditures</u>					
Debt Service	3,357	3,357	(0)	0.0%	18,201
Debt Expense	(6)	7	(13)	-173.4%	10
Total Expenditures	3,351	3,364	(13)	-0.4%	18,211
Net Increase/(Decrease)	11,012	11,296	(284)	-2.5%	(292)
Beginning Operating Funds	1,993	1,857	136	7.3%	1,857
Ending Operating Funds	\$ 13,004	\$ 13,153	\$ (148)	-1.1%	\$ 1,565
Days of Operating Funds	261	264	(3)		31
Operating Reserve					
30 Days of Operating Expenses	\$ 1,518	\$ 1,518			\$ 1,518

CITY OF BRYAN, TEXAS

Hotel Tax Fund

June 30, 2023

(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
Revenues					
Room Tax Receipts	\$ 1,769	\$ 1,425	\$ 344	24.2%	\$ 1,900
Misc. Revenues	9	-	9	0.0%	-
Interest Income	53	15	38	256.5%	20
Total Revenues	1,832	1,440	392	27.2%	1,920
Expenditures					
Program Grants and Other Expenditures					
Arts Council	84	84	-	0.0%	112
Chamber of Commerce	-	-	-	0.0%	5
Communications/Marketing (City of Bryan)	42	56	(14)	-25.6%	75
Destination Bryan	1,457	1,430	27	1.9%	1,907
Historical Restoration	105	50	55	110.9%	50
Park & Rec Expense (City of Bryan)	60	69	(9)	-13.5%	92
The Stella Hotel	186	75	111	147.8%	150
Veterans Memorial	-	-	-	0.0%	25
Subtotal Program Grants	1,934	1,765	169	9.6%	2,416
Single Purpose/Events Grants					
Brazos Valley African Am Heritage - Blues Fest	-	10	(10)	0.0%	10
Brazos Valley African Am Heritage - Blues Fest	5	-	5	0.0%	-
Childrens Museum of Brazos Valley - Arts	25	-	25	0.0%	-
Fiestas Patrias Mexicanas	6	-	6	0.0%	-
GovOS, Inc	21	-	21	0.0%	-
TAMU Game Day Traffic Shuttle	28	-	28	0.0%	-
Subtotal Single Purpose/Event Grants	84	10	74	742.6%	10
Total Expenditures	2,018	1,775	243	13.7%	2,426
Net Increase/(Decrease)	(186)	(335)	149	-44.4%	(506)
Beginning Operating Funds	2,220	2,177	43	2.0%	2,177
Ending Operating Funds	\$ 2,034	\$ 1,843	\$ 191	10.4%	\$ 1,671
Days of Operating Funds	306	277	29		251
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 399	\$ 399			\$ 399

CITY OF BRYAN, TEXAS

Oil & Gas Fund

June 30, 2023

(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Property Taxes	\$ 142	\$ 142	\$ -	0.0%	\$ 189
Royalties	76	126	(50)	-40.0%	187
Interest Income	34	4	30	806.6%	5
Total Revenues	251	271	(20)	-7.4%	381
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	251	271	(20)	-7.4%	381
Beginning Operating Funds	1,172	1,154	18	1.6%	1,154
Ending Operating Funds	\$ 1,424	\$ 1,426	\$ (2)	-0.1%	\$ 1,535
Minimum Target Fund Balance \geq \$0	\$ -	\$ -			\$ -
Operating Funds \pm Working Capital					

CITY OF BRYAN, TEXAS
Capital Reserve Fund
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Interest Income	\$ 31	\$ 5	\$ 26	585.6%	\$ 6
Total Revenues	31	5	26	585.6%	6
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	31	5	26	585.6%	6
Beginning Operating Funds	1,220	1,237	(17)	-1.4%	1,237
Ending Operating Funds	\$ 1,251	\$ 1,242	\$ 9	0.7%	\$ 1,243
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds & Working Capital					

CITY OF BRYAN, TEXAS
Midtown Park Operations Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
Revenues					
Legends Event Center Revenues	\$ 603	\$ 1,013	\$ (409)	-40.4%	\$ 1,350
Travis Park Fields Revenues	85	133	(49)	-36.5%	178
Naming Rights	-	37	(37)	0.0%	50
Ground Lease Revenues	69	-	69	0.0%	-
Interest Income	27	15	12	77.5%	20
Miscellaneous	35	-	35	0.0%	-
Total Revenues	819	1,198	(379)	-31.7%	1,598
Transfers					
Transfer In from General Fund	-	2,500	(2,500)	0.0%	4,000
Total Transfers	-	2,500	(2,500)	0.0%	4,000
Total Revenues and Transfers	819	3,698	(2,879)	-77.9%	5,598
Expenditures					
Legends Event Center:					
Contract Labor	356	313	43	13.7%	765
Supplies and Operating	727	532	195	36.7%	1,300
Repairs and Maintenance	81	123	(42)	-34.0%	300
Contractual Services	159	511	(353)	-69.0%	1,250
Capital Outlay	95	-	95	0.0%	-
Legends Event Center Expenditures	1,417	1,479	(62)	-4.2%	3,615
Travis Park Fields:					
Contract Labor	107	82	26	31.4%	200
Supplies and Operating	87	103	(16)	-15.5%	138
Repairs and Maintenance	9	15	(6)	-42.5%	20
Contractual Services	32	39	(7)	-17.9%	52
Capital Outlay	211	160	50	31.3%	392
Travis Park Fields Expenditures	446	400	46	11.6%	802
Midtown Park - Other:					
Salaries and Benefits	134	108	26	24.1%	144
Supplies and Operating	13	119	(106)	-89.0%	400
Repairs and Maintenance	112	41	71	173.1%	100
Contractual Services	7	184	(177)	-96.2%	300
Capital Outlay	133	142	(10)	-6.7%	347
Other Expenditures	399	595	(196)	-33.0%	1,292
Total Expenditures	2,262	2,473	(212)	-8.6%	5,709
Net Increase/(Decrease)	(1,443)	1,225	(2,668)	-217.8%	(111)
Beginning Operating Funds	1,896	2,138	(243)	-11.3%	2,138
Ending Operating Funds	\$ 453	\$ 3,363	\$ (2,910)	-86.5%	\$ 2,027
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds - Working Capital					

CITY OF BRYAN, TEXAS
Midtown Park Construction Fund Summary
June 30, 2023
(in thousands)

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

CITY OF BRYAN, TEXAS
Phillips Event Center ("PEC") Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Operating - Golf Course	\$ 746	\$ 638	\$ 109	17.0%	\$ 900
Operating - Facilities	256	583	(327)	-56.1%	800
Total Revenues	1,002	1,221	(219)	-17.9%	1,700
Transfers In from General Fund	1,393	1,744	(351)	-20.1%	2,325
Total Transfers	1,393	1,744	(351)	-20.1%	2,325
Total Revenues and Transfers	2,395	2,965	(570)	-19.2%	4,025
<u>Expenditures</u>					
Golf Course:					
Contract Labor	367	231	136	59.0%	565
Supplies	166	107	59	54.9%	189
Maintenance	58	49	9	17.5%	120
Contractual Engineering/Planning	6	-	6	0.0%	-
Annual Capital	472	327	145	44.5%	327
Golf Course Expenditures	1,070	715	355	49.7%	1,201
Facilities:					
Supplies	146	113	33	29.6%	275
Cost of Goods Sold	116	143	(27)	-18.8%	350
Maintenance	27	26	1	4.5%	35
Contract Labor	242	276	(34)	-12.2%	675
Annual Capital	798	833	(35)	-4.2%	2,000
Facilities Expenditures	1,330	1,391	(61)	-4.4%	3,335
Other:					
Insurance	12	45	(33)	-74.0%	60
Equipment Rentals	36	1	35	2318.7%	2
Management Fees and Incentives	221	265	(45)	-16.8%	354
Other Expenditures	268	312	(43)	-13.9%	416
Total Expenditures	2,668	2,418	250	10.4%	4,951
Net Increase/(Decrease)	(273)	547	(820)	-150.0%	(926)
Beginning Operating Funds	434	1,229	(795)	-64.7%	1,229
Ending Operating Funds	\$ 161	\$ 1,776	\$ (1,615)	-91.0%	\$ 302
Days of Operating Funds	12	131	(119)		22
Operating Funds to Working Capital					

CITY OF BRYAN, TEXAS
Queen and Palace Theaters Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Theater Operating Revenue	\$ 153	\$ 425	\$ (272)	-63.9%	\$ 567
Total Revenues	153	425	(272)	-63.9%	567
<u>Transfers</u>					
Transfer in from General Fund	638	469	170	36.2%	625
Total Transfers	638	469	170	36.2%	625
Total Revenues and Transfers	792	894	(102)	-11.4%	1,192
<u>Expenditures</u>					
Facilities:					
Supplies	91	300	(209)	-69.6%	400
Maintenance	-	19	(19)	0.0%	25
Utilities	13	-	13	0.0%	-
Advertising	64	-	64	0.0%	-
Insurance	4	-	4	0.0%	-
Contract Labor & Services	217	283	(66)	-23.4%	378
Management Fees and Incentives	200	225	(25)	-11.1%	300
Miscellaneous	61	78	(17)	-22.0%	104
Annual Capital	2	-	2	0.0%	-
Theater Expenditures	652	905	(253)	-28.0%	1,207
Other:					
Insurance	4	7	(4)	-50.9%	10
Annual Capital	95	-	95	0.0%	-
Other Expenditures	99	7	91	1217.0%	10
Total Expenditures	751	913	(162)	-17.8%	1,217
Net Increase/(Decrease)	41	(19)	60	-320.2%	(25)
Beginning Operating Funds	54	88	(34)	-320.2%	88
Ending Operating Funds	\$ 96	\$ 69	\$ 26	38.2%	\$ 63
Days of Operating Funds	29	21	8		19
Operating Funds & Working Capital					

CITY OF BRYAN, TEXAS
Street Improvement Fund
June 30, 2023
(in thousands)

	YTD	YTD	YTD	YTD	FY2023
	Actual	Budget	Budget	Variance	Adopted
			Variance	%	Budget
<u>Revenues</u>					
Fees	\$ 4,773	\$ 4,500	\$ 273	6.1%	\$ 6,000
Penalties	48	52	(5)	-9.1%	70
Interest Income	261	45	216	479.4%	60
Total Revenues	5,082	4,597	484	10.5%	6,130
<u>Expenditures</u>					
Street Improvement Maintenance	276	164	112	68.3%	2,120
Professional Services	-	45	(45)	0.0%	60
Uncollectible Accounts	22	18	4	19.5%	24
Contractual Services	16	63	(47)	-75.2%	125
Annual Capital	2,788	2,545	243	9.6%	4,640
Transfer to Debt Service	69	70	(1)	-1.0%	371
Billing Services Reimbursements	85	85	0	0.0%	114
Admin. Reimbursement - General Fund	43	43	(0)	-0.1%	57
Total Expenditures	3,298	3,033	266	8.8%	7,511
Net Increase/(Decrease)	1,783	1,565	218	13.9%	(1,381)
Beginning Operating Funds	10,012	6,575	3,437	52.3%	6,575
Ending Operating Funds	\$ 11,795	\$ 8,140	\$ 3,655	44.9%	\$ 5,194
Days of Operating Funds	573	396	178		252
Target Operating Reserve					
60 Days of Operating Expenses	\$ 1,235	\$ 1,235			\$ 1,235
Operating Funds - Working Capital					

CITY OF BRYAN, TEXAS

Drainage Fund

June 30, 2023

(in thousands)

	YTD	YTD	YTD	YTD	FY2023
	Actual	Budget	Budget	Variance	Adopted
			Variance	%	Budget
<u>Revenues</u>					
Fees	\$ 796	\$ 750	\$ 46	6.2%	\$ 1,000
Penalties	8	8	(0)	-3.4%	11
Interest Income	34	7	26	350.3%	10
Total Revenues	838	766	72	9.5%	1,021
<u>Expenditures</u>					
Contractual Engineering/Planning	26	-	26	0.0%	-
Uncollectible Accounts	4	4	(0)	-4.2%	5
Storm System Capital	140	395	(255)	-64.7%	727
Contractual Services	3	37	(34)	-91.0%	50
Transfer to Debt Service	26	69	(43)	-62.0%	91
Billing Services Reimbursements	38	37	0	0.0%	50
Admin. Reimbursement - General Fund	84	84	(0)	0.0%	112
Total Expenditures	320	626	(306)	-48.9%	1,035
Net Increase/(Decrease)	518	140	379	271.2%	(14)
Beginning Operating Funds	901	253	648	255.7%	253
Ending Operating Funds	\$ 1,420	\$ 393	\$ 1,027	261.2%	\$ 240
Days of Operating Funds	501	139	362		85
Target Operating Reserve					
60 Days of Operating Expenses	\$ 170	\$ 170			\$ 170
Operating Funds & Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 2,303	\$ 2,368	\$ (65)	-2.7%	\$ 2,684
Property Tax - County	1,143	1,327	(184)	-13.9%	1,505
Interest Income	93	11	81	722.8%	15
Total Revenues	3,538	3,706	(168)	-4.5%	4,204
<u>Expenditures</u>					
Transfer to Debt Service Fund	31	31	(0)	0.0%	709
Transfers Out	-	-	-	0.0%	2,900
Contractual and Professional Services	31	19	12	66.3%	25
Total Expenditures	62	50	12	25.1%	3,634
Net Increase/(Decrease)	3,476	3,656	(180)	-4.9%	570
Beginning Operating Funds	2,181	2,221	(40)	-1.8%	2,221
Ending Operating Funds	\$ 5,657	\$ 5,877	\$ (220)	-3.7%	\$ 2,791
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds - Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 393	\$ 399	\$ (6)	-1.5%	\$ 452
Interest Income	12	1	10	671.9%	2
Total Revenues	404	400	4	1.1%	454
<u>Expenditures</u>					
Transfer to Debt Service Fund	9	9	(0)	-0.6%	137
Total Expenditures	9	9	(0)	-0.5%	137
Net Increase/(Decrease)	396	391	4	1.1%	317
Beginning Operating Funds	212	207	5	2.2%	207
Ending Operating Funds	\$ 607	\$ 599	\$ 9	1.5%	\$ 524
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds & Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 270	\$ 290	\$ (20)	-7.0%	\$ 329
Interest Income	29	2	27	1187.1%	3
Total Revenues	299	293	6	2.1%	332
<u>Expenditures</u>					
Contractual Services	-	-	-	0.0%	100
Façade Improvements	73	-	73	0.0%	75
Miscellaneous Projects	5	506	(502)	-99.1%	500
Transfer to Debt Service	197	146	50	34.5%	313
Total Expenditures	274	652	(378)	-58.0%	988
Net Increase/(Decrease)	25	(360)	384	-106.9%	(655)
Beginning Operating Funds	1,115	1,032	83	8.1%	1,032
Ending Operating Funds	\$ 1,139	\$ 672	\$ 468	69.6%	\$ 376
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds & Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 236	\$ 255	\$ (18)	-7.1%	\$ 289
Property Tax - County	148	166	(18)	-10.9%	188
Interest Income	6	1	4	290.1%	2
Total Revenues	390	422	(32)	-7.6%	478
<u>Expenditures</u>					
Transfer to Debt Service	14	14	(0)	-0.1%	288
Transfer to Other Funds	-	-	-	0.0%	200
Total Expenditures	14	14	(0)	0.0%	488
Net Increase/(Decrease)	375	407	(32)	-7.8%	(10)
Beginning Operating Funds	77	79	(2)	-2.3%	79
Ending Operating Funds	\$ 452	\$ 486	\$ (34)	-6.9%	\$ 69
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds - Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - North Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 126	\$ 118	\$ 8	6.7%	\$ 134
Property Tax - County	78	81	(3)	-3.6%	92
Interest Income	2	1	2	367.3%	1
Total Revenues	207	200	7	3.4%	227
<u>Expenditures</u>					
Contractual Services	20	20	-	0.0%	100
Transfer to Debt Service	13	13	(0)	-0.1%	117
Total Expenditures	33	33	(0)	0.0%	217
 Net Increase/(Decrease)	 173	 166	 7	 4.1%	 10
Beginning Operating Funds	73	68	5	6.7%	68
Ending Operating Funds	\$ 246	\$ 235	\$ 11	4.9%	\$ 78
 Minimum Target Fund Balance	 \$ 50	 \$ 50			 \$ 50
Operating Funds - Working Capital					

CITY OF BRYAN, TEXAS
BTU - City
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues					
Retail	\$ 34,158	\$ 34,386	\$ (228)	-0.7%	\$ 50,833
Wholesale	13,942	12,085	1,858	15.4%	16,787
Fuel Revenues	58,187	62,461	(4,274)	-6.8%	93,004
Regulatory Charge Pass Thru	15,600	15,512	87	0.6%	22,643
TCOS Revenue	28,877	27,619	1,258	4.6%	36,929
Other Operating Revenues	2,984	2,042	941	46.1%	2,639
<i>Total Operating Revenues</i>	<i>153,748</i>	<i>154,105</i>	<i>(357)</i>	<i>-0.2%</i>	<i>222,835</i>
Non-Operating Revenues					
Interest Income	6,647	2,418	4,229	174.9%	3,224
Total Revenues	160,395	156,523	3,872	2.5%	226,060
Expenditures					
Operating Expenses					
Energy Cost	58,187	62,461	(4,274)	-6.8%	93,004
Capacity Cost	582	594	(12)	0.0%	792
TCOS Expense	15,590	15,512	78	0.5%	22,643
TCOS Expense - Wholesale	3,039	2,239	800	35.7%	2,986
Departmental Expenses	21,991	23,084	(1,093)	-4.7%	29,999
<i>Total Operating Expenses</i>	<i>99,390</i>	<i>103,891</i>	<i>(4,501)</i>	<i>-4.3%</i>	<i>149,424</i>
Non-Operating Expenses					
Admin. Reimbursement to COB	2,847	2,846	0	0.0%	3,795
Admin. Reimbursement from COB	(1,385)	(1,397)	12	-0.9%	(1,863)
Annual Capital	15,903	33,974	(18,071)	-53.2%	32,529
Right of Way Payments	10,801	11,255	(454)	-4.0%	15,007
Debt Service	17,580	18,476	(896)	-4.8%	24,635
<i>Total Non-Operating Expenses</i>	<i>45,745</i>	<i>65,154</i>	<i>(19,408)</i>	<i>-29.8%</i>	<i>16,996</i>
Total Expenditures	145,135	169,044	(23,909)	-14.1%	223,526
Net Increase/(Decrease)	15,260	(12,521)	27,781	-221.9%	2,534
Beginning Operating Cash	112,414	112,414	-	-	112,414
\$ 127,674	\$ 99,893	\$ 27,781	\$ 0	\$ 114,948	
Rate Stabilization Fund	1,743	1,743	-	0.0%	1,743
Total	\$ 129,417	\$ 101,636	\$ 27,781	27.3%	\$ 116,691
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 40,544	\$ 40,544			\$ 40,544
Target Operating Reserve					
225 Days of Operating Expenses	\$ 101,361	\$ 101,361			\$ 101,361

CITY OF BRYAN, TEXAS
BTU - Rural
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues	\$ 20,013	\$ 20,511	(498)	(2.4%)	\$ 30,064
Fuel Revenues	12,220	12,302	(82)	(0.7%)	17,805
Regulatory Charge Pass Thru	4,909	5,187	(278)	(5.4%)	7,447
Other Operating Revenues	332	270	62	23.1%	359
	<u>37,473</u>	<u>38,269</u>	<u>(796)</u>	<u>(2.1%)</u>	<u>55,676</u>
Non-Operating Revenues					
Interest Income	921	326	595	182.2%	435
Total Revenues	<u>38,394</u>	<u>38,595</u>	<u>(201)</u>	<u>(0.5%)</u>	<u>56,111</u>
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	8,401	7,769	633	8.1%	11,033
Purchased Power - Fuel	12,220	12,302	(82)	(0.7%)	17,805
Regulatory Charge	4,909	5,187	(278)	(5.4%)	7,447
Departmental Expenses	1,841	1,887	(46)	(2.4%)	3,062
<i>Total Operating Expenses</i>	<u>27,371</u>	<u>27,144</u>	<u>227</u>	<u>0.8%</u>	<u>39,348</u>
Non-Operating Expenses					
Annual Capital	3,361	5,743	(2,382)	(43.6%)	11,446
Debt Service	2,745	3,097	(352)	(11.4%)	4,129
<i>Total Non-Operating Expenses</i>	<u>6,106</u>	<u>8,840</u>	<u>(2,734)</u>	<u>(30.9%)</u>	<u>15,575</u>
Total Expenditures	<u>33,477</u>	<u>35,983</u>	<u>(2,507)</u>	<u>(7.0%)</u>	<u>54,922</u>
Net Increase/(Decrease)	4,917	2,612	2,305	88.3%	1,189
Beginning Operating Cash	23,762	23,762	-		19,747
Ending Operating Cash	<u>\$ 28,679</u>	<u>\$ 26,374</u>	<u>\$ 2,305</u>	<u>8.7%</u>	<u>\$ 20,936</u>
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	4,918	4,918			4,918
Target Operating Reserve					
125 Days of Operating Expenses	13,662	13,662			13,662

CITY OF BRYAN, TEXAS
Water Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Water Sales	\$ 9,612	\$ 8,574	\$ 1,038	12.1%	\$ 12,900
Water Penalties	96	97	(1)	-0.9%	129
Miscellaneous	287	332	(45)	-13.4%	514
<i>Total Operating Revenues</i>	<u>9,995</u>	<u>9,003</u>	<u>992</u>	<u>11.0%</u>	<u>13,543</u>
Non-Operating Revenues					
Interest Income	352	37	314	837.9%	50
Gain (Loss) on Sale of Asset	2,244	-	2,244	0.0%	-
Water Tap Fees	167	225	(58)	-25.6%	300
Oil and Gas Royalty	0	0	(0)	-74.9%	0
Inventory Markup	23	16	6	38.3%	22
Miscellaneous Non-Operating Income	98	37	60	161.2%	170
Effluent Sales	649	540	109	20.1%	600
Transfers from Other Funds	507	31	476	1538.3%	41
<i>Total Non-Operating Revenues</i>	<u>4,040</u>	<u>888</u>	<u>3,152</u>	<u>355.2%</u>	<u>1,183</u>
Total Revenues	<u>14,034</u>	<u>9,890</u>	<u>4,144</u>	<u>41.9%</u>	<u>14,726</u>
<u>Expenditures</u>					
Operating Expenses					
Water Administration	735	761	(26)	-3.5%	1,015
Water Production	2,391	2,215	176	7.9%	3,071
Water Distribution	2,005	2,094	(89)	-4.2%	2,792
Transfer to Other Funds	59	59	(0)	0.0%	79
Billing Services Reimbursements	395	395	(0)	0.0%	527
Admin. Reimbursement - General Fund	429	429	0	0.0%	572
<i>Total Operating Expenses</i>	<u>6,014</u>	<u>5,953</u>	<u>61</u>	<u>1.0%</u>	<u>8,056</u>
Non-Operating Expenses					
Annual Capital	825	748	77	10.3%	5,065
Right of Way Payments	495	451	43	9.6%	677
Paying Agent Fee	2	11	(10)	-86.7%	15
Miscellaneous Debt Expense	-	15	(15)	0.0%	20
Debt Service	2,269	2,269	0	0.0%	2,893
<i>Total Non-Operating Expenses</i>	<u>3,590</u>	<u>3,495</u>	<u>95</u>	<u>2.7%</u>	<u>8,670</u>
Total Expenditures	<u>9,604</u>	<u>9,448</u>	<u>156</u>	<u>1.7%</u>	<u>16,726</u>
Net Increase/(Decrease)	4,430	442	3,988	902.0%	(2,000)
Beginning Operating Funds	8,475	7,578	897	11.8%	7,578
Ending Operating Funds	<u>\$ 12,905</u>	<u>\$ 8,020</u>	<u>\$ 4,886</u>	<u>60.9%</u>	<u>\$ 5,578</u>
Days of Unrestricted Cash	549	363	186		253
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,324	\$ 1,324			\$ 1,324
Operating Funds & Working Capital					

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Sewer System Revenue	\$ 10,131	\$ 9,670	\$ 460	4.8%	\$ 13,100
Sewer Penalties	85	86	(0)	-0.5%	114
Miscellaneous	4	4	1	14.6%	5
Pretreatment Fees	517	414	104	25.1%	561
Hauler and Sewer Inspection Fees	70	47	23	49.3%	63
<i>Total Operating Revenues</i>	10,807	10,220	587	5.7%	13,842
Non-Operating Revenues					
Sewer Tap Fees	111	199	(88)	-44.4%	265
Miscellaneous Non-Operating Income	15	21	(6)	-28.6%	29
Transfers from Other Funds	86	86	(0)	0.0%	115
Interest Income	283	26	257	978.1%	35
<i>Total Non-Operating Revenues</i>	495	333	162	48.8%	443
Total Revenues	11,302	10,552	750	7.1%	14,286
<u>Expenditures</u>					
Operating Expenses					
Wastewater Administration	890	663	227	34.3%	890
Wastewater Collection	1,884	1,857	27	1.5%	2,477
Wastewater Pre-Treatment	66	79	(12)	-15.7%	105
Wastewater Treatment	2,276	2,227	49	2.2%	2,952
Environmental Services	510	520	(10)	-2.0%	694
Transfer to Other Funds	47	47	0	0.1%	63
Billing Services Reimbursements	396	396	0	0.0%	528
Admin. Reimbursement - General Fund	457	457	(0)	0.0%	609
<i>Total Operating Expenses</i>	6,526	6,246	281	4.5%	8,318
Non-Operating Expenses					
Annual Capital	1,948	1,945	3	0.1%	5,693
Right of Way Payments	506	532	(26)	-4.8%	689
Paying Agent Fee	-	4	(4)	0.0%	5
Debt Service	1,982	2,034	(52)	-2.5%	2,278
<i>Total Non-Operating Expenses</i>	4,436	4,515	(78)	-1.7%	8,665
Total Expenditures	10,963	10,760	202	1.9%	16,983
Net Increase/(Decrease)	339	(208)	547	-263.1%	(2,697)
Beginning Operating Funds	10,337	6,611	3,726	56.4%	6,611
Ending Operating Funds	\$ 10,677	\$ 6,404	\$ 4,273	66.7%	\$ 3,914
Days of Unrestricted Cash	478	281	197		172
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,367	\$ 1,367			\$ 1,367
Operating Funds - Working Capital					

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Residential Refuse	\$ 3,579	\$ 3,531	\$ 48	1.4%	\$ 4,708
Commercial Refuse	2,983	2,857	126	4.4%	3,809
Penalties	54	56	(2)	-4.4%	75
License and Permit Fees	56	52	3	6.5%	70
Miscellaneous	270	5	264	5038.4%	7
<i>Total Operating Revenues</i>	6,942	6,502	440	6.8%	8,669
Non-Operating Revenues					
Interest Income	214	56	158	280.8%	75
Reimbursements and Transfers In	81	81	(0)	0.0%	109
<i>Total Non-Operating Revenues</i>	296	138	158	114.7%	184
Total Revenues	7,237	6,639	598	9.0%	8,853
<u>Expenditures</u>					
Operating Expenses					
Administration	3,867	3,991	(124)	-3.1%	5,256
Call Center	271	303	(33)	-10.8%	405
Recycling	209	244	(35)	-14.3%	326
Billing Services Reimbursements	445	445	0	0.0%	593
Admin. Reimbursement - General Fund	477	477	(0)	0.0%	636
<i>Total Operating Expenses</i>	5,269	5,461	(192)	-3.5%	7,215
Non-Operating Expenses					
Transfer to Wastewater	18	18	0	0.1%	25
Transfer to Water	15	36	(20)	0.0%	114
Right of Way Use Fee	328	325	3	0.9%	433
Debt Service	21	21	0	0.1%	94
Annual Capital	1,035	1,056	(21)	-2.0%	2,936
<i>Total Non-Operating Expenses</i>	1,417	1,456	(39)	-2.7%	3,603
Total Expenditures	6,687	6,917	(231)	-3.3%	10,818
 Net Increase/(Decrease)	 550	 (278)	 828	 -298.1%	 (1,965)
 Beginning Operating Funds	 8,422	 8,364	 58	 0.7%	 8,364
Ending Operating Funds	\$ 8,972	\$ 8,086	\$ 887	11.0%	\$ 6,398
Days of Unrestricted Cash	437	409	28		324
 Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,186	\$ 1,186			\$ 1,186
 Operating Funds & Working Capital					

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 178	\$ 202	\$ (24)	-12.0%	\$ 270
Fuel Revenue	427	390	36	9.3%	525
<i>Total Operating Revenues</i>	605	593	12	2.0%	795
Non-Operating Revenues					
Grants and Reimbursements	-	37	(37)	0.0%	50
Interest Income	6	1	5	689.7%	1
Miscellaneous Revenues	152	1	151	10082.7%	2
Transfers In	-	-	-	0.0%	455
<i>Total Non-Operating Revenues</i>	158	40	118	297.7%	508
Total Revenues	763	633	130	20.6%	1,303
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	256	291	(35)	-12.0%	388
Supplies	6	10	(4)	-41.4%	13
Fuel for Resale	311	281	29	10.4%	375
Maintenance	13	96	(83)	-86.6%	129
Other Services and Charges	115	97	18	18.5%	130
Admin. Reimbursement - General Fund	107	107	0	0.0%	143
<i>Total Operating Expenses</i>	808	883	(75)	-8.5%	1,177
Non-Operating Expenses					
Debt Service	14	14	0	0.7%	83
Annual Capital	-	-	-	0.0%	100
<i>Total Non-Operating Expenses</i>	14	14	0	0.7%	183
Total Expenditures	821	896	(75)	-8.4%	1,360
 Net Increase/(Decrease)	 (58)	 (264)	 205	 -77.9%	 (56)
 Beginning Operating Funds	 276	 227	 49	 21.4%	 227
Ending Operating Funds	\$ 217	\$ (37)	\$ 254	-695.6%	\$ 171
Days of Unrestricted Cash	69	(11)	80		53
 Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 193	\$ 193			\$ 193
 Operating Funds & Working Capital					

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
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>
Non-Operating Revenues					
Interest Income	11	1	9	603.4%	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>9</u>	<u>0.2%</u>	<u>5,002</u>
Total Revenues	<u>5,564</u>	<u>5,201</u>	<u>362</u>	<u>7.0%</u>	<u>5,202</u>
<u>Expenditures</u>					
Operating Expenses					
Other Services and Charges	110	217	(106)	-49.1%	200
Land Purchase - Builder Infill Program	-	-	-	0.0%	300
Annual Capital	10,134	3,500	6,634	189.5%	3,500
Contractual Obligations	-	8	(8)	0.0%	100
LakeWalk Innovation Center Operations	200	375	(175)	-46.7%	500
Admin. Reimbursement - General Fund	50	50	(0)	-0.1%	67
<i>Total Operating Expenses</i>	<u>10,494</u>	<u>4,150</u>	<u>6,344</u>	<u>152.9%</u>	<u>4,667</u>
Total Expenditures	<u>10,494</u>	<u>4,150</u>	<u>6,344</u>	<u>152.9%</u>	<u>4,667</u>
Net Increase/(Decrease)	(4,931)	1,051	(5,982)	-569.0%	535
Beginning Operating Funds	758	9	750	8638.0%	9
Ending Operating Funds	<u>\$ (4,173)</u>	<u>\$ 1,060</u>	<u>\$ (5,233)</u>	<u>-493.6%</u>	<u>\$ 544</u>
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds & Working Capital					

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Liability/Workers Comp Ins Premiums	\$ 2,190	\$ 1,875	\$ 316	16.8%	\$ 2,500
<i>Total Operating Revenues</i>	<i>2,190</i>	<i>1,875</i>	<i>316</i>	<i>16.8%</i>	<i>2,500</i>
Non-Operating Revenues					
Interest Income	114	19	95	508.2%	25
Miscellaneous Revenues	703	19	684	3651.2%	25
<i>Total Non-Operating Revenues</i>	<i>817</i>	<i>37</i>	<i>779</i>	<i>2079.4%</i>	<i>50</i>
Total Revenues	3,007	1,912	1,095	57.3%	2,550
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	362	451	(89)	-19.8%	601
Supplies	66	65	1	0.8%	87
Maintenance	0	1	(1)	-91.1%	2
Other Services and Charges	81	121	(40)	-32.9%	163
Judgment and Damage Claims	13	23	(9)	-40.8%	30
Stop Loss Aggregate Refund	(140)	(90)	(50)	55.1%	(120)
Liability Insurance	832	1,049	(217)	-20.7%	1,065
Claims Administration	34	39	(4)	-11.3%	52
Workers Comp and Liability Claims	836	805	32	3.9%	1,073
Admin. Reimbursement - General Fund	174	170	4	2.5%	226
<i>Total Operating Expenses</i>	<i>2,258</i>	<i>2,633</i>	<i>(375)</i>	<i>-14.2%</i>	<i>3,178</i>
Non-Operating Expenses					
Employee Health Center	-	-	-	0.0%	100
Equipment Replacement	2	2	(1)	-26.8%	3
Annual Capital	893	-	893	0.0%	-
Transfer to Debt Service Fund	4	13	(9)	-70.8%	18
<i>Total Non-Operating Expenses</i>	<i>898</i>	<i>16</i>	<i>883</i>	<i>5603.8%</i>	<i>121</i>
Total Expenditures	3,157	2,649	508	19.2%	3,299
Net Increase/(Decrease)	(149)	(736)	587	-79.7%	(749)
Beginning Operating Funds	4,865	3,840	1,025	26.7%	3,840
Ending Operating Funds	\$ 4,715	\$ 3,104	\$ 1,612	51.9%	\$ 3,091
Days of Operating Funds	542	356	185		355
Target Operating Reserve	\$ 2,500	\$ 2,500			\$ 2,500
Operating Funds - Working Capital					

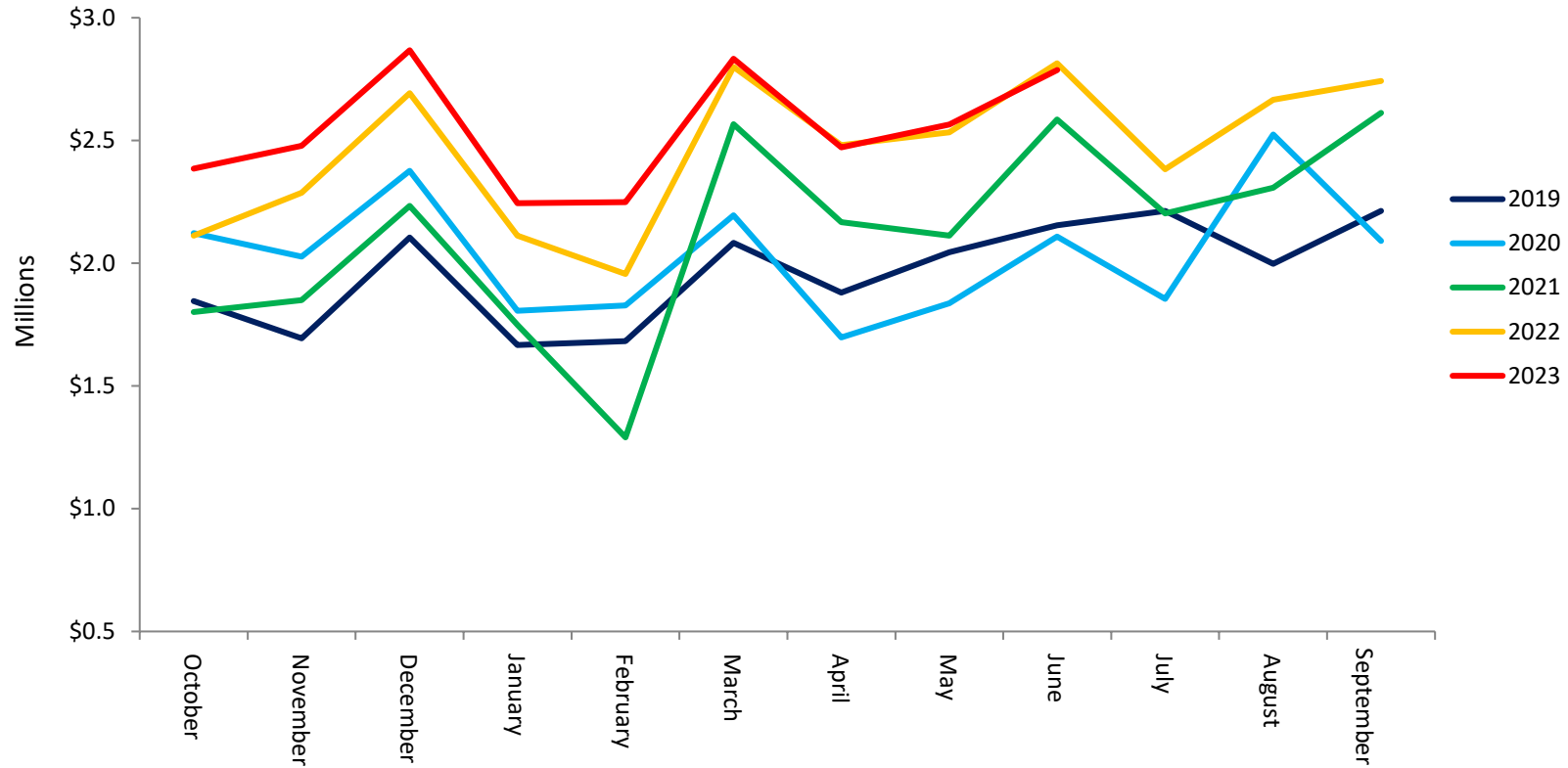
CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
June 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Employee Contributions	\$ 1,758	\$ 1,785	\$ (27)	-1.5%	\$ 2,380
City Contributions	9,196	9,153	42	0.5%	11,900
Retiree Health Premiums	469	492	(23)	-4.7%	656
<i>Total Operating Revenues</i>	<u>11,423</u>	<u>11,430</u>	<u>(7)</u>	<u>-0.1%</u>	<u>14,936</u>
Non-Operating Revenues					
Interest Income	231	20	211	1041.8%	27
Flex Admin Fee	6	5	1	12.2%	7
Miscellaneous	2	-	2	0.0%	-
Health Claim Rebates	294	-	294	0.0%	-
BISD Reimbursement	265	275	(10)	-3.7%	367
Transfer from Other Funds	-	-	-	0.0%	100
Stop/Loss Aggregate Refund	557	-	557	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>1,355</u>	<u>301</u>	<u>1,054</u>	<u>350.4%</u>	<u>501</u>
Total Revenues	<u>12,778</u>	<u>11,731</u>	<u>1,047</u>	<u>8.9%</u>	<u>15,437</u>
<u>Expenditures</u>					
Operating Expenses					
Administrative Reimbursements	155	154	1	0.4%	206
Claims Administration	6	9	(3)	-38.5%	12
H.S.A. - Employer Paid	166	173	(7)	-4.0%	345
Health Insurance Administration	232	37	194	518.6%	50
Health Insurance Claims	8,246	9,495	(1,249)	-13.2%	12,500
ACA Research and Reinsurance Fees	7	5	2	33.8%	7
Employee Assistance Program	12	12	0	2.7%	16
Stop/Loss Premium	791	1,125	(334)	-29.7%	1,500
<i>Total Operating Expenses</i>	<u>9,614</u>	<u>11,010</u>	<u>(1,396)</u>	<u>-12.7%</u>	<u>14,635</u>
Non-Operating Expenses					
Employee Health Center	243	275	(33)	-11.8%	367
BISD Health Center Expense	239	275	(36)	-13.1%	367
<i>Total Non-Operating Expenses</i>	<u>482</u>	<u>550</u>	<u>(68)</u>	<u>-12.4%</u>	<u>734</u>
Total Expenditures	<u>10,096</u>	<u>11,560</u>	<u>(1,464)</u>	<u>-12.7%</u>	<u>15,369</u>
 Net Increase/(Decrease)	 2,682	 171	 2,511	 1471.1%	 68
 Beginning Operating Funds	 6,750	 5,173	 1,577	 30.5%	 5,173
Ending Operating Funds	\$ 9,433	\$ 5,344	\$ 4,088	76.5%	\$ 5,241
Days of Operating Funds	235	133	102		124
 Target Operating Reserve					
60 Days of Budgeted Expenditures	\$ 2,526	\$ 2,526			\$ 2,526
 Operating Funds & Working Capital					

CITY OF BRYAN, TEXAS
Warehouse Fund Summary
June 30, 2023
(in thousands)

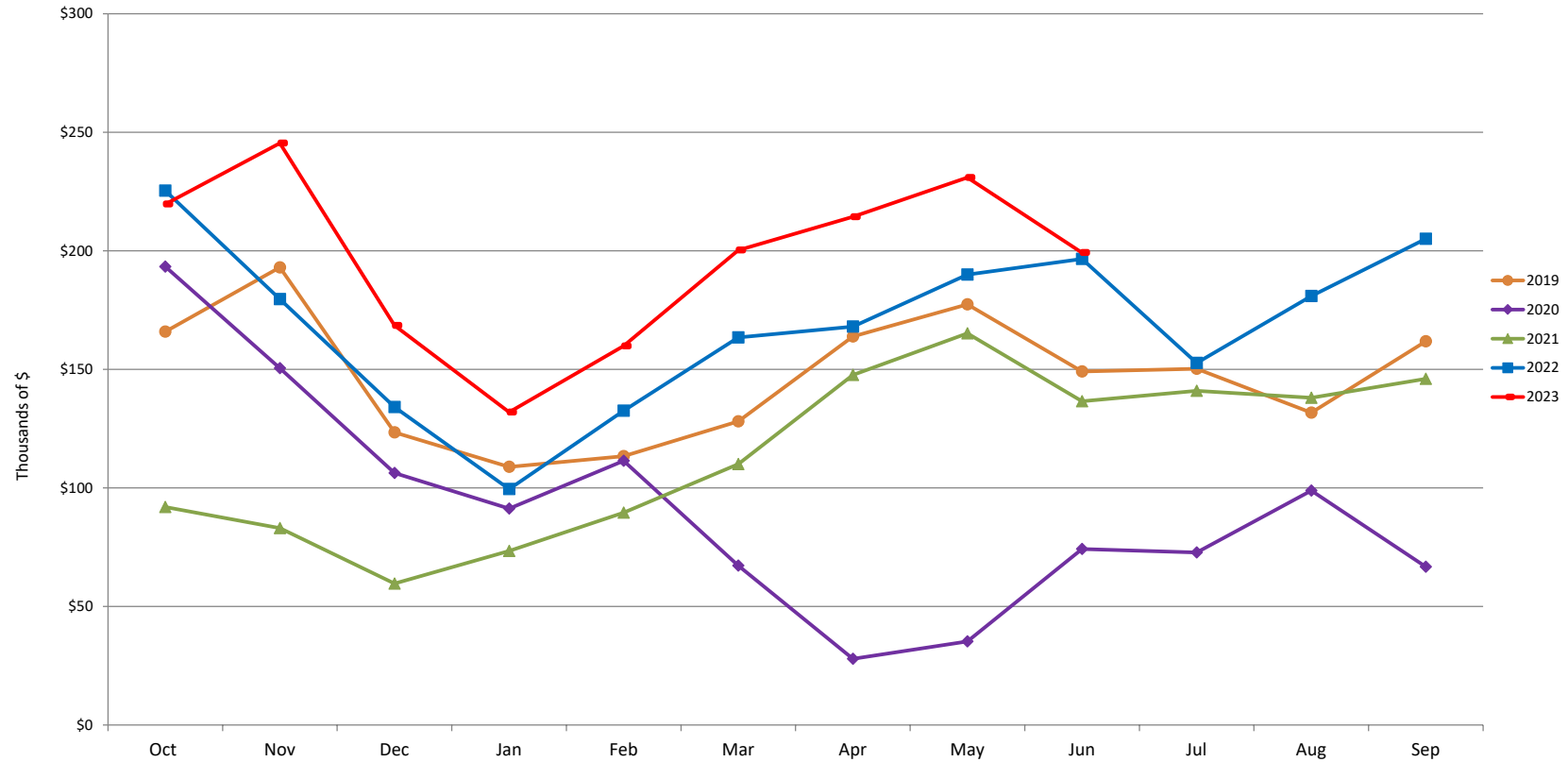
	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Fuel Mark-up	\$ 94	\$ 70	\$ 24	34.4%	\$ 100
Inventory Markup	11	8	2	28.4%	11
<i>Total Operating Revenues</i>	<i>104</i>	<i>78</i>	<i>26</i>	<i>33.8%</i>	<i>111</i>
Non-Operating Revenues					
Interest Income	2	0	2	2740.6%	0
Admin. Reimbursements and Transfers	193	193	(0)	0.0%	257
<i>Total Non-Operating Revenues</i>	<i>195</i>	<i>193</i>	<i>2</i>	<i>1.0%</i>	<i>257</i>
Total Revenues	299	271	28	10.5%	368
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	187	186	1	0.4%	249
Supplies	11	12	(2)	-12.9%	16
Maintenance and Services	9	10	(2)	-18.5%	14
Admin. Reimbursement - General Fund	40	54	(14)	-25.5%	72
<i>Total Operating Expenses</i>	<i>247</i>	<i>263</i>	<i>(17)</i>	<i>-6.3%</i>	<i>351</i>
Non-Operating Expenses					
Over/Short Fuel and Inventory	1	-	1	0.0%	-
Transfer to Debt Service - Pensions	2	6	(4)	-71.1%	8
<i>Total Non-Operating Expenses</i>	<i>3</i>	<i>6</i>	<i>(3)</i>	<i>-52.7%</i>	<i>8</i>
Total Expenditures	249	269	(20)	-7.3%	359
Net Increase/(Decrease)	50	2	48	2463.2%	9
Beginning Operating Funds	(31)	17	(48)	-288.0%	17
Ending Operating Funds	\$ 18	\$ 19	\$ (0)	-2.0%	\$ 26
Days of Operating Funds	19	19	(0)		27
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds & Working Capital					

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.

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	\$ 1,095,785
Total for FY 2021	\$ 91,934	\$ 83,010	\$ 59,664	\$ 73,383	\$ 89,534	\$ 110,067	\$ 147,612	\$ 165,197	\$ 136,533	\$ 140,958	\$ 137,984	\$ 146,016	\$ 1,381,892
Total for FY 2022	\$ 225,357	\$ 179,658	\$ 134,078	\$ 99,506	\$ 132,536	\$ 163,445	\$ 168,010	\$ 189,938	\$ 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	\$ 200,287	\$ 214,331	\$ 230,895	\$ 199,216				\$ 1,770,146
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 \$ 1,254,000
\$Over/(Under) YTD \$ 516,146
% Over/(Under) YTD 41.16%

FY 2023 Budget \$ 1,900,000