



QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2023

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023

Preliminary and Unaudited

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

	YTD Actual	YTD Budget	YTD Budget Variance	FY2023 Amended Budget
Governmental Funds				
General	\$ (8,569)	\$ (17,341)	\$ 8,772	\$ (17,341)
Debt Service	1,739	(292)	2,031	(292)
Hotel/Motel Tax	(433)	(881)	448	(881)
Oil & Gas Fund	347	381	(34)	381
Capital Reserve Fund	39	6	33	6
Midtown Park Operations	267	(111)	378	(111)
Midtown Park Construction	-	-	-	-
Phillips Event Center	(52)	(926)	874	(926)
Queen and Palace Theaters	156	(25)	181	(25)
Street Improvement Fund	2,555	(1,381)	3,936	(1,381)
Drainage Improvement	523	(14)	537	(14)
TIRZ #10-Traditions	351	560	(209)	560
TIRZ #19-Nash Street	297	317	(19)	317
TIRZ #21-Downtown Bryan	(170)	(655)	486	(655)
TIRZ #22-Target	(6)	(10)	4	(10)
TIRZ #22-North	8	10	(1)	10
Community Development	3	-	3	-
Grant Fund	(123)	-	(123)	-
ARPA Fund	11,466	-	11,466	-
Court Technology	20	(6)	26	(6)
Miscellaneous Trusts	125	-	125	-
Enterprise Funds				
BTU - City	15,362	2,534	12,827	2,534
BTU - Rural	10,333	1,189	9,144	1,189
Water	6,247	(2,000)	8,247	(2,000)
Wastewater	(964)	(2,697)	1,733	(2,697)
Solid Waste	(499)	(2,215)	1,716	(2,215)
Airport	125	(56)	182	(56)
Bryan Commerce & Development	(31)	(5,665)	5,633	(5,665)
Internal Service Funds				
Self-Insurance Fund	89	(1,849)	1,938	(1,849)
Employee Benefits Fund	3,195	68	3,128	68
Warehouse Fund	58	9	48	9
Change in Fund Balance	\$ 42,460	\$ (31,051)	\$ 73,512	\$ (31,051)

General Fund

The General Fund preliminary fund balance available for operations at September 30, 2023 was \$36,303k, or 121 days of operating expenditures. This balance is \$14,066k, or 63.3%, 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 \$6,618k, or 7.2%, and expenditures are under budget by \$2,154k, or 2.0%. Additionally, the City has restricted and committed fund balances totaling \$8,575k which is lower than the projected balance of \$13,602k. A discussion of the revenue and expenditure variances is included below.

Revenue Narrative

Through September, General Fund Revenues, not including Transfers In or ROW Payments, are \$6,529k, or 9.0%, over budget. Notable variances include:

Sales Tax: Sales tax revenues through September are \$30,531k and are \$267k, or 0.9%, over budget. The budget variance is driven by increased sales tax revenues from food services, big box retailers, general services, and inflation.

Property Tax: Through September, 99.2% of the 2022 tax levy has been collected, which includes collections from delinquent accounts outstanding from prior tax years.

Miscellaneous and Shared Taxes: Miscellaneous taxes are over budget \$183k due to greater than expected bingo and mixed drink tax revenue.

Franchise Fees: Franchise Fees are under budget \$486k primarily due to timing of cable, telephone, oil, and gas revenues.

Fines and Fees: Fine revenues are over budget \$274k, or 18.3%, due to increases in municipal court citations and collections. Total YTD citations issued are up 3.3%.

Charges for Services: Ambulance revenues are over budget due to increases in billable transports and rate increases. For the month of August (reported in September), net EMS revenues were \$461k. Total ambulance transports YTD are \$7,181k, a 2.3% increase from transports YTD in FY 2022, and net revenue per ambulance transport YTD is \$796k, which is 34.1% more than FY 2022. Parks and Recreation revenue is over budget due to an increase in recreational summer activities, as well as increased participation. Public Safety revenue is under budget due to timing of payments for the county EMS contract.

Miscellaneous Income: Miscellaneous revenue is over budget due to fire reimbursements which are over budget \$283k and other miscellaneous revenue which is over budget \$273k which includes the higher than anticipated Biocorridor agreement payment of \$208k. Interest income is over budget due to higher than anticipated interest rates. Land/property sales are over budget as a result of the sale of property on Mumford Rd.

Right-of-Way (ROW) Payments: Water ROW Payments are over budget due to higher than expected water sales.

Expenditure Narrative

General Fund expenditures are \$2,154k, or 2.0%, under budget through September. 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 \$464k, or 0.9%, primarily due to contractual services which are under budget by \$588k related to timing of large contracts including Axon, as well as capital expenditures which are under budget \$663k due to the timing of capital purchases. The variance is partially offset by utilities and

professional services which are over budget \$226k, salaries and benefits which are over by \$201k, supplies which are over budget \$105k, and maintenance which is over by \$90k.

Public Works: Public Works is under budget by \$1,354k, or 19.5%, due to salaries and benefits which are under budget by \$476k (currently 10 vacancies) and general maintenance which is under budget by \$250k, primarily driven by traffic operations capital and maintenance expenditures.

Support Services: Support Services are under budget by \$878k, or 5.6%, due to salaries and benefits which are under budget by \$633k (currently 10 vacancies) and utilities, training, and insurance which are under budget \$137k. The variance is partially offset by equipment maintenance, including software licensing agreements, which are over budget by \$565k.

General Administration: General Administration is under budget by \$452k, or 7.6%, due to miscellaneous expenditures, including contributions, elections, public relations, and contractual services, which are under budget by \$519k collectively.

Non-departmental: Non-departmental is under budget by \$280k, or 1.2%, primarily due to transfers to other funds within the City for operations which are under budget by \$1,043k. The variance is offset by payments to outside agencies which was over budget \$764k.

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 over budget by \$515k, or 2.9%, primarily due to property tax collections which are over budget by \$292k, or 2.0%, due to the timing of collections, and interest income which is over budget \$222k.

Special Revenue Funds

Hotel Tax Fund: Total revenues are over budget by \$370k, or 19.3%, primarily due to room tax revenues which are over budget by \$314k, or 16.5%, due to higher than anticipated activity. Total expenditures are under budget by \$78k, or 2.8%, due to the timing of contribution payments and single purpose events.

Oil and Gas Fund: Total revenues are under budget by \$34k, or 9.0%, primarily due to royalties being less than what was anticipated.

Capital Reserve Fund: Total revenues are over budget by \$33k, or 555.9%, due to interest rates being higher than anticipated.

Midtown Park Operations Fund: Total revenues are under budget by \$2,162k, or 38.6%, due to the timing of operations and fund transfers. Total expenditures are under budget by \$2,540k, or 44.5%, 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 \$322k, or 8.0%, primarily due to the PEC indoor facility revenues being under budget \$430k, or 53.1% as a result of ongoing repairs due to the February 2021 Winter Storm. Total expenditures are \$1,197k, or 24.2%, under budget primarily due to capital expenditures which are under budget by \$657k due to timing of the facility renovations, and contract labor which is under budget \$309k, or 45.8%. There is a one month lag in reporting of operations for the management company.

Queen and Palace Theaters Fund: Total revenues are over budget by \$81k, or 6.8%, and consist of theater revenue which is under budget \$316k and transfers which is over budget by \$397k. Total expenditures are under budget by \$99k, or 8.2%, due to the timing of operations. The Palace Theater opened in 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 \$653k, or 10.6%, due to higher than anticipated transportation fees as well as higher than anticipated interest income. Total expenditures are under budget by

\$3,284k, or 43.7%, primarily due to the timing of maintenance projects which is under budget \$1,730k, as well as the timing of annual capital which is under budget by \$1,389k.

Drainage Fund: Total revenues are over budget by \$98k, or 9.6%, due to higher than anticipated drainage fees as well as higher than anticipated interest income. Total expenditures are under budget by \$439k, or 42.4%, primarily due to the timing of storm system capital projects.

Enterprise Funds

BTU – City Fund: Total revenues are over budget by \$14,406k, or 6.4%, primarily due to interest income which is over budget by \$5,380k, and other revenues which are over budget by \$2,893k, or 109.6%, which includes pole contact revenue, TEC credits, and TMPA revenues. Total expenditures are over budget by \$1,579k, or 0.7%, primarily due to TCOS expenses which is over budget by \$1,872, or 38.9%. Variances are offset by debt service which is under budget \$1,256k, or 5.1% and annual capital purchases which is under budget \$565k, or 1.7%.

BTU – Rural Fund: Total revenues are under budget by \$2,943k, or 5.2%, primarily due to operating revenues which are over budget by \$1,663k, or 3.0%. Total expenditures are under budget by \$6,202k, or 11.3%, due to annual capital which is under budget by \$6,249k, or 43.6%, due to project timing and departmental expenses which is under budget \$728k, or 23.8%.

Water Fund: Total revenues are over budget by \$5,510k, or 37.4%, primarily due to land sales on Mumford Road and increased water sales. Total expenditures are under budget by \$2,737k, or 16.4%, primarily due to annual capital purchases which is under budget \$3,406k, or 67.2%.

Wastewater Fund: Total revenues are over budget by \$1,081k, or 7.6%, due to sewer system revenue which is over budget by \$744k and interest income which is over budget by \$315k. Total expenditures are over budget by \$652k, or 3.8%, due to building maintenance which is over budget \$352k, professional services which is over budget \$291k, and supplies which is over budget \$229k. Variances are offset by annual capital being under budget \$1,523, or 26.7%.

Solid Waste Fund: Total revenues are over budget by \$751k, or 8.5%, due to insurance proceeds of \$264k from vehicle losses and interest income which is over budget by \$197k. Total expenditures are under budget by \$965k, or 8.7%, due to annual capital expenditures being under budget \$1,047k, and contractual services which are under budget by \$200k due to timing of payment for tipping fees.

Airport Fund: Total revenues are over budget by \$133k, or 10.2% primarily due to an unbudgeted sale of an easement for \$150k. Total expenditures are under budget by \$49k, or 3.6%, primarily due to timing of maintenance. The variance is offset by fuel for resale which is over budget \$76k.

BCD Fund: Total revenues are over budget by \$5,852k, or 112.5%, primarily due to transfers from other funds related to the purchase of properties, as well as the new Bryan Traditions Partnership, the Mumford Rd purchases, and the Bryan Business Council's purchase of the DBAT facility. Total expenditures are over budget by \$218k, or 2.0%, 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 \$1,205k, or 47.3%, due to insurance proceeds of \$681k and liability and workers comp insurance premiums which are over budget by \$403k. Total expenditures are under budget by \$733k, or 16.7%, due to liability insurance which is under budget \$233k, or 21.9%, and capital expenditures which are over budget by \$207k due to repairs for damaged buildings.

Employee Benefits Fund: Total revenues are over budget by \$1,752k, or 11.3%, primarily due to unbudgeted health claim rebates of \$567k, city health contributions which are over budget \$420k, and interest income which is over budget by \$278k. Total expenditures are under budget by \$1,376k, or 9.0%, primarily due to health insurance claims which are under budget by \$1,394k, and stop/loss premiums which are under budget by \$329k. Variances are offset by health administration costs which are over budget \$429k.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues:</u>					
City Sales Tax	\$ 30,531	\$ 30,264	\$ 267	0.9%	\$ 30,264
Property Tax	29,500	28,459	1,042	3.7%	28,459
Franchise Fees	1,669	2,154	(486)	-22.5%	2,154
Licenses & Permits	1,022	927	95	10.3%	927
Grants	1,466	1,437	29	2.0%	1,428
Charges for Services	8,500	5,710	2,790	48.9%	5,710
Fines	1,773	1,498	274	18.3%	1,498
Miscellaneous/Shared Tax	4,164	2,108	2,056	97.5%	2,117
Land/Property Sales	462	-	462	0.0%	-
Subtotal Revenues	79,086	72,557	6,529	9.0%	72,557
ROW Payments	16,896	16,807	89	0.5%	16,807
Transfers In	3,100	3,100	-	0.0%	3,100
Total Revenues, Transfers & ROW	99,082	92,464	6,618	7.2%	92,464
<u>Expenditures:</u>					
Public Safety	50,544	51,009	(464)	-0.9%	51,009
Public Works	5,577	6,931	(1,354)	-19.5%	6,931
Development Services	3,205	3,512	(307)	-8.7%	3,512
Community Services	9,898	10,318	(420)	-4.1%	10,318
Support Services	14,713	15,591	(878)	-5.6%	15,591
General Administration	5,516	5,968	(452)	-7.6%	5,968
Non-departmental	22,680	22,960	(280)	-1.2%	22,960
CIP Reimb. Resolutions	2,000	-	2,000	0.0%	-
Administrative Reimbursements	(6,483)	(6,483)	0	0.0%	(6,483)
Total Expenditures	107,651	109,805	(2,154)	-2.0%	109,805
Net Increase/(Decrease)	(8,569)	(17,341)	8,772	-50.6%	(17,341)
Beginning Fund Balance	53,447	53,179	268	0.5%	53,179
Ending Fund Balance	44,878	35,838	9,040	25.2%	35,838
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	\$ 36,303	\$ 22,237	\$ 14,066	63.3%	\$ 22,237
# of Days of Reserve	121	74	47		74
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 18,050	\$ 18,050			\$ 18,050
Target Operating Reserve					
100 Days of Operating Expenses	\$ 30,084	\$ 30,084			\$ 30,084

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Property Tax	\$ 14,600	\$ 14,308	\$ 292	2.0%	\$ 14,308
Delinquent Collections	71	70	1	1.2%	70
Interest Income	283	62	222	360.7%	62
BVSWMA	371	371	0	0.0%	371
Subtotal Revenues	15,325	14,810	515	3.5%	14,810
Transfers In	3,109	3,109	(0)	0.0%	3,109
<i>Total Non-Operating Revenues</i>	<i>3,109</i>	<i>3,109</i>	<i>(0)</i>	<i>0.0%</i>	<i>3,109</i>
Total Revenues and Transfers	18,434	17,919	515	2.9%	17,919
<u>Expenditures</u>					
Debt Service	16,701	18,201	(1,500)	-8.2%	18,201
Debt Expense	(6)	10	(16)	-155.0%	10
Total Expenditures	16,696	18,211	(1,516)	-8.3%	18,211
Net Increase/(Decrease)	1,739	(292)	2,031	-695.4%	(292)
Beginning Operating Funds	1,993	1,857	136	7.3%	1,857
Ending Operating Funds	\$ 3,731	\$ 1,565	\$ 2,167	138.5%	\$ 1,565
Days of Operating Funds	75	31	43		31
Operating Reserve					
30 Days of Operating Expenses	\$ 1,518	\$ 1,518			\$ 1,518

CITY OF BRYAN, TEXAS

Hotel Tax Fund

September 30, 2023

(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Room Tax Receipts	\$ 2,214	\$ 1,900	\$ 314	16.5%	\$ 1,900
Misc. Revenues	9	-	9	0.0%	-
Interest Income	66	20	46	231.7%	20
Total Revenues	2,290	1,920	370	19.3%	1,920
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Arts Council	112	112	(0)	0.0%	112
Chamber of Commerce	-	5	(5)	0.0%	5
Communications/Marketing (City of Bryan)	54	75	(21)	-27.4%	75
Destination Bryan	2,009	1,982	27	1.3%	1,982
Historical Restoration	121	150	(29)	-19.1%	150
Park & Rec Expense (City of Bryan)	79	92	(13)	-13.9%	92
The Stella Hotel	263	275	(12)	-4.3%	275
Subtotal Program Grants	2,639	2,691	(52)	-1.9%	2,691
<u>Single Purpose/Events Grants</u>					
	-	110	(110)	0.0%	110
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	110	(26)	-23.4%	110
Total Expenditures	2,723	2,801	(78)	-2.8%	2,801
Net Increase/(Decrease)	(433)	(881)	448	-50.8%	(881)
Beginning Operating Funds	2,220	2,177	43	2.0%	2,177
Ending Operating Funds	\$ 1,787	\$ 1,296	\$ 491	37.9%	\$ 1,296
Days of Operating Funds	233	169	64		169
<u>Minimum Operating Reserve Requirement</u>					
60 Days of Operating Expenses	\$ 460	\$ 460			\$ 460

CITY OF BRYAN, TEXAS
Oil & Gas Fund
September 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Property Taxes	\$ 189	\$ 189	\$ -	0.0%	\$ 189
Royalties	113	187	(74)	-39.4%	187
Interest Income	45	5	40	791.3%	5
Total Revenues	347	381	(34)	-9.0%	381
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	347	381	(34)	-9.0%	381
Beginning Operating Funds	1,172	1,154	18	1.6%	1,154
Ending Operating Funds	\$ 1,519	\$ 1,535	\$ (16)	-1.0%	\$ 1,535
Minimum Target Fund Balance \geq \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Interest Income	\$ 39	\$ 6	\$ 33	555.9%	\$ 6
Total Revenues	39	6	33	555.9%	6
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	39	6	33	555.9%	6
Beginning Operating Funds	1,220	1,237	(17)	-1.4%	1,237
Ending Operating Funds	\$ 1,259	\$ 1,243	\$ 16	1.3%	\$ 1,243
Minimum Target Fund Balance \geq \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Legends Event Center Revenues	\$ 930	\$ 1,350	\$ (420)	-31.1%	\$ 1,350
Travis Park Fields Revenues	111	178	(66)	-37.4%	178
Naming Rights	-	50	(50)	0.0%	50
Ground Lease Revenues	164	-	164	0.0%	-
Interest Income	28	20	8	40.7%	20
Miscellaneous	35	-	35	0.0%	-
Total Revenues	1,268	1,598	(329)	-20.6%	1,598
<u>Transfers</u>					
Transfer In from General Fund	2,167	4,000	(1,833)	-45.8%	4,000
Total Transfers	2,167	4,000	(1,833)	-45.8%	4,000
Total Revenues and Transfers	3,436	5,598	(2,162)	-38.6%	5,598
<u>Expenditures</u>					
Legends Event Center:					
Contract Labor	513	765	(252)	-32.9%	765
Supplies and Operating	1,028	1,300	(272)	-20.9%	1,300
Repairs and Maintenance	104	300	(196)	-65.5%	300
Contractual Services	242	1,250	(1,008)	-80.6%	1,250
Annual Capital	126	-	126	0.0%	-
Legends Event Center Expenditures	2,013	3,615	(1,602)	-44.3%	3,615
Travis Park Fields:					
Contract Labor	148	200	(52)	-25.9%	200
Supplies and Operating	125	138	(13)	-9.3%	138
Repairs and Maintenance	6	20	(14)	-69.6%	20
Contractual Services	44	52	(8)	-15.4%	52
Annual Capital	342	392	(50)	-12.7%	392
Travis Park Fields Expenditures	665	802	(137)	-17.0%	802
Midtown Park - Other:					
Salaries and Benefits	187	144	43	29.7%	144
Supplies and Operating	28	250	(222)	-88.8%	400
Repairs and Maintenance	127	100	27	26.7%	100
Contractual Services	8	450	(442)	-98.1%	300
Annual Capital	140	347	(207)	-59.7%	347
Other Expenditures	490	1,292	(802)	-62.1%	1,292
Total Expenditures	3,169	5,709	(2,540)	-44.5%	5,709
Net Increase/(Decrease)	267	(111)	378	0.0%	(111)
Beginning Operating Funds	1,896	2,138	(243)	-11.3%	2,138
Ending Operating Funds	\$ 2,163	\$ 2,027	\$ 136	6.7%	\$ 2,027
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended 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 \geq \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Operating - Golf Course	\$ 1,091	\$ 900	\$ 191	21.3%	\$ 900
Operating - Facilities	370	800	(430)	-53.7%	800
Total Revenues	1,462	1,700	(238)	-14.0%	1,700
Transfers In from General Fund	2,241	2,325	(84)	-3.6%	2,325
Total Transfers	2,241	2,325	(84)	-3.6%	2,325
Total Revenues and Transfers	3,703	4,025	(322)	-8.0%	4,025
<u>Expenditures</u>					
Golf Course:					
Contract Labor	539	565	(26)	-4.5%	565
Supplies	225	189	36	19.1%	189
Maintenance	81	120	(39)	-32.4%	120
Contractual Engineering/Planning	14	-	14	0.0%	-
Annual Capital	386	327	59	17.9%	327
Golf Course Expenditures	1,245	1,201	44	3.7%	1,201
Facilities:					
Supplies	195	275	(80)	-28.9%	275
Cost of Goods Sold	166	350	(184)	-52.6%	350
Maintenance	40	35	5	14.6%	35
Contract Labor	366	675	(309)	-45.8%	675
Annual Capital	1,343	2,000	(657)	-32.8%	2,000
Facilities Expenditures	2,111	3,335	(1,224)	-36.7%	3,335
Other:					
Insurance	12	60	(48)	-80.5%	60
Equipment Rentals	100	2	98	4914.0%	2
Management Fees and Incentives	287	354	(67)	-18.9%	354
Other Expenditures	399	416	(17)	-4.0%	416
Total Expenditures	3,755	4,951	(1,197)	-24.2%	4,951
Net Increase/(Decrease)	(52)	(926)	874	-94.4%	(926)
Beginning Operating Funds	434	1,229	(795)	-64.7%	1,229
Ending Operating Funds	\$ 382	\$ 302	\$ 80	26.3%	\$ 302
Days of Operating Funds	28	22	6		22

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Theater Operating Revenue	\$ 251	\$ 567	\$ (316)	-55.7%	\$ 567
Total Revenues	251	567	(316)	-55.7%	567
<u>Transfers</u>					
Transfer In from General Fund	1,022	625	397	63.5%	625
Total Transfers	1,022	625	397	63.5%	625
Total Revenues and Transfers	1,273	1,192	81	6.8%	1,192
<u>Expenditures</u>					
Facilities:					
Supplies	139	400	(261)	-65.4%	400
Maintenance	-	25	(25)	0.0%	25
Utilities	19	-	19	0.0%	-
Advertising	87	-	87	0.0%	-
Insurance	5	-	5	0.0%	-
Contract Labor & Services	334	378	(44)	-11.5%	378
Management Fees and Incentives	275	300	(25)	-8.3%	300
Miscellaneous	80	104	(24)	-23.0%	104
Annual Capital	81	-	81	0.0%	-
Theater Expenditures	1,019	1,207	(188)	-15.6%	1,207
Other:					
Insurance	4	10	(6)	-63.2%	10
Annual Capital	95	-	95	0.0%	-
Other Expenditures	99	10	89	887.4%	10
Total Expenditures	1,117	1,217	(99)	-8.2%	1,217
Net Increase/(Decrease)	156	(25)	181	-722.3%	(25)
Beginning Operating Funds	54	88	(34)	-722.3%	88
Ending Operating Funds	\$ 210	\$ 63	\$ 147	233.3%	\$ 63
Days of Operating Funds	64	19	44		19

Operating Funds = Working Capital

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

	YTD	YTD	YTD	YTD	FY2023
	Actual	Budget	Budget	Variance	Amended
<u>Revenues</u>			Variance	%	Budget
Fees	\$ 6,379	\$ 6,000	\$ 379	6.3%	\$ 6,000
Penalties	63	70	(7)	-9.4%	70
Interest Income	340	60	280	467.1%	60
Total Revenues	6,783	6,130	653	10.6%	6,130
<u>Expenditures</u>					
Street Improvement Maintenance	390	2,120	(1,730)	-81.6%	2,120
Professional Services	-	60	(60)	0.0%	60
Uncollectible Accounts	29	24	5	19.8%	24
Contractual Services	16	125	(109)	-87.6%	125
Annual Capital	3,251	4,640	(1,389)	-29.9%	4,640
Transfer to Debt Service	371	371	0	0.0%	371
Billing Services Reimbursements	114	114	(0)	0.0%	114
Admin. Reimbursement - General Fund	57	57	(0)	-0.1%	57
Total Expenditures	4,228	7,511	(3,284)	-43.7%	7,511
Net Increase/(Decrease)	2,555	(1,381)	3,936	-285.0%	(1,381)
Beginning Operating Funds	10,012	6,575	3,437	52.3%	6,575
Ending Operating Funds	\$ 12,567	\$ 5,194	\$ 7,373	141.9%	\$ 5,194
Days of Operating Funds	611	252	358		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

September 30, 2023

(in thousands)

	YTD	YTD	YTD	YTD	FY2023
	Actual	Budget	Budget	Variance	Amended
			Variance	%	Budget
<u>Revenues</u>					
Fees	\$ 1,064	\$ 1,000	\$ 64	6.4%	\$ 1,000
Penalties	11	11	(0)	-3.8%	11
Interest Income	44	10	34	342.9%	10
Total Revenues	1,119	1,021	98	9.6%	1,021
<u>Expenditures</u>					
Contractual Engineering/Planning	77	-	77	0.0%	-
Uncollectible Accounts	5	5	(0)	-4.1%	5
Storm System Capital	256	727	(471)	-64.8%	727
Contractual Services	5	50	(45)	-89.5%	50
Transfer to Debt Service	91	91	(0)	0.0%	91
Billing Services Reimbursements	50	50	0	0.0%	50
Admin. Reimbursement - General Fund	112	112	(0)	0.0%	112
Total Expenditures	596	1,035	(439)	-42.4%	1,035
Net Increase/(Decrease)	523	(14)	537	-3893.2%	(14)
Beginning Operating Funds	901	253	648	255.7%	253
Ending Operating Funds	\$ 1,425	\$ 240	\$ 1,185	494.6%	\$ 240
Days of Operating Funds	503	85	418		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
September 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 2,587	\$ 2,684	\$ (98)	-3.6%	\$ 2,684
Property Tax - County	1,283	1,505	(221)	-14.7%	1,505
Interest Income	121	15	106	707.0%	15
Total Revenues	3,991	4,204	(213)	-5.1%	4,204
<u>Expenditures</u>					
Transfer to Debt Service Fund	709	709	(0)	0.0%	709
Transfers Out	2,900	2,900	-	0.0%	2,900
Contractual and Professional Services	31	35	(4)	-10.9%	35
Total Expenditures	3,640	3,644	(4)	-0.1%	3,644
Net Increase/(Decrease)	351	560	(209)	-37.3%	560
Beginning Operating Funds	2,181	2,221	(40)	-1.8%	2,221
Ending Operating Funds	\$ 2,532	\$ 2,781	\$ (249)	-9.0%	\$ 2,781
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 419	\$ 452	\$ (33)	-7.3%	\$ 452
Interest Income	15	2	13	672.6%	2
Total Revenues	435	454	(19)	-4.3%	454
<u>Expenditures</u>					
Transfer to Debt Service Fund	137	137	(0)	-0.1%	137
Total Expenditures	137	137	(0)	-0.1%	137
Net Increase/(Decrease)	297	317	(19)	-6.1%	317
Beginning Operating Funds	212	207	5	2.2%	207
Ending Operating Funds	\$ 509	\$ 524	\$ (15)	-2.8%	\$ 524
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 316	\$ 329	\$ (14)	-4.1%	\$ 329
Interest Income	35	3	32	1070.1%	3
Total Revenues	351	332	18	5.6%	332
<u>Expenditures</u>					
Contractual Services	-	-	-	0.0%	100
Façade Improvements	73	-	73	0.0%	75
Miscellaneous Projects	135	675	(540)	-80.0%	500
Transfer to Debt Service	313	313	(0)	0.0%	313
Total Expenditures	520	988	(467)	-47.3%	988
Net Increase/(Decrease)	(170)	(655)	486	-74.1%	(655)
Beginning Operating Funds	1,115	1,032	83	8.1%	1,032
Ending Operating Funds	\$ 945	\$ 376	\$ 569	151.1%	\$ 376
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 137	\$ 134	\$ 3	2.2%	\$ 134
Property Tax - County	85	92	(7)	-7.6%	92
Interest Income	3	1	3	389.3%	1
Total Revenues	225	227	(1)	-0.6%	227
<u>Expenditures</u>					
Contractual Services	100	100	-	0.0%	100
Transfer to Debt Service	117	117	(0)	-0.1%	117
Total Expenditures	217	217	(0)	0.0%	217
Net Increase/(Decrease)	8	10	(1)	-12.1%	10
Beginning Operating Funds	73	68	5	6.7%	68
Ending Operating Funds	\$ 82	\$ 78	\$ 3	4.4%	\$ 78
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 292	\$ 289	\$ 4	1.2%	\$ 289
Property Tax - County	182	188	(6)	-2.9%	188
Interest Income	8	2	6	297.8%	2
Total Revenues	482	478	4	0.8%	478
<u>Expenditures</u>					
Transfer to Debt Service	288	288	(0)	0.0%	288
Transfer to Other Funds	200	200	-	0.0%	200
Total Expenditures	488	488	(0)	0.0%	488
Net Increase/(Decrease)	(6)	(10)	4	-40.9%	(10)
Beginning Operating Funds	77	79	(2)	-2.3%	79
Ending Operating Funds	\$ 71	\$ 69	\$ 2	3.2%	\$ 69
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues					
Retail	\$ 52,047	\$ 50,833	\$ 1,214	2.4%	\$ 50,833
Wholesale	18,908	16,787	2,121	12.6%	16,787
Fuel Revenues	92,986	93,004	(18)	0.0%	93,004
Regulatory Charge Pass Thru	23,471	22,643	828	3.7%	22,643
TCOS Revenue	38,314	36,929	1,386	3.8%	36,929
Other Operating Revenues	5,532	2,639	2,893	109.6%	2,639
<i>Total Operating Revenues</i>	231,260	222,836	8,424	3.8%	222,836
Non-Operating Revenues					
Interest Income	8,604	3,224	5,380	166.9%	3,224
Gain on Sale of Asset	602	-	602	0.0%	-
Total Revenues	240,466	226,060	14,406	6.4%	226,060
<u>Expenditures</u>					
Operating Expenses					
Energy Cost	92,986	93,004	(18)	0.0%	93,004
Capacity Cost	1,154	792	362	0.0%	792
TCOS Expense	23,462	22,643	819	3.6%	22,643
TCOS Expense - Wholesale	4,039	2,986	1,053	35.3%	2,986
Departmental Expenses	30,952	29,999	954	3.2%	29,999
<i>Total Operating Expenses</i>	152,594	149,424	3,170	2.1%	149,424
Non-Operating Expenses					
Admin. Reimbursement to COB	3,797	3,795	2	0.0%	3,795
Admin. Reimbursement from COB	(1,847)	(1,863)	16	-0.9%	(1,863)
Annual Capital	31,964	32,529	(565)	-1.7%	32,529
Right of Way Payments	15,219	15,007	212	1.4%	15,007
Debt Service	23,378	24,634	(1,256)	-5.1%	24,634
<i>Total Non-Operating Expenses</i>	72,510	74,102	(1,592)	-2.1%	74,102
Total Expenditures	225,104	223,525	1,579	0.7%	223,525
Net Increase/(Decrease)	15,362	2,534	12,827	506.1%	2,534
Beginning Operating Cash	112,414	112,414	-	-	112,414
	\$ 127,776	\$ 114,948	\$ 12,827	\$ 0	\$ 114,948
Rate Stabilization Fund					
	1,748	1,743	5	0.3%	1,743
Total	\$ 129,524	\$ 116,691	\$ 12,832	11.0%	\$ 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
September 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues	\$ 30,817	\$ 30,064	753	2.5%	\$ 30,064
Fuel Revenues	18,634	17,805	829	4.7%	17,805
Regulatory Charge Pass Thru	7,415	7,447	(33)	(0.4%)	7,447
Other Operating Revenues	473	359	113	31.5%	359
	57,339	55,676	1,663	3.0%	55,676
Non-Operating Revenues					
Interest Income	1,715	435	1,280	294.2%	435
Total Revenues	59,054	56,111	2,943	5.2%	56,111
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	11,458	11,033	425	3.9%	11,033
Purchased Power - Fuel	18,634	17,805	829	4.7%	17,805
Regulatory Charge	7,415	7,447	(33)	(0.4%)	7,447
Departmental Expenses	2,334	3,062	(728)	(23.8%)	3,062
<i>Total Operating Expenses</i>	39,841	39,347	493	1.3%	39,347
Non-Operating Expenses					
Annual Capital	5,197	11,446	(6,249)	(43.6%)	11,446
Debt Service	3,683	4,129	(446)	(10.8%)	4,129
<i>Total Non-Operating Expenses</i>	8,880	15,575	(6,695)	(43.0%)	15,575
Total Expenditures	48,721	54,922	(6,202)	(11.3%)	54,922
Net Increase/(Decrease)	10,333	1,189	9,144	769.1%	1,189
Beginning Operating Cash	23,762	19,747	4,015		19,747
Ending Operating Cash	\$ 34,095	\$ 20,936	\$ 13,159	62.9%	\$ 20,936
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
September 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Water Sales	\$ 15,151	\$ 12,900	\$ 2,251	17.4%	\$ 12,900
Water Penalties	135	129	6	4.6%	129
Miscellaneous	519	514	5	1.0%	514
<i>Total Operating Revenues</i>	<u>15,805</u>	<u>13,543</u>	<u>2,262</u>	<u>16.7%</u>	<u>13,543</u>
Non-Operating Revenues					
Interest Income	451	50	401	802.3%	50
Gain (Loss) on Sale of Asset	2,244	-	2,244	0.0%	-
Water Tap Fees	229	300	(71)	-23.7%	300
Oil and Gas Royalty	0	0	(0)	-67.6%	0
Inventory Markup	32	22	10	45.0%	22
Miscellaneous Non-Operating Income	175	50	125	251.0%	50
Effluent Sales	782	720	62	8.6%	720
Transfers from Other Funds	518	41	476	1153.1%	41
<i>Total Non-Operating Revenues</i>	<u>4,431</u>	<u>1,183</u>	<u>3,248</u>	<u>274.4%</u>	<u>1,183</u>
Total Revenues	<u>20,236</u>	<u>14,726</u>	<u>5,510</u>	<u>37.4%</u>	<u>14,726</u>
<u>Expenditures</u>					
Operating Expenses					
Water Administration	1,026	1,015	11	1.1%	1,015
Water Production	3,620	3,071	549	17.9%	3,071
Water Distribution	2,828	2,792	36	1.3%	2,792
Transfer to Other Funds	78	79	(0)	0.0%	79
Billing Services Reimbursements	527	527	(0)	0.0%	527
Admin. Reimbursement - General Fund	572	572	(0)	0.0%	572
<i>Total Operating Expenses</i>	<u>8,652</u>	<u>8,056</u>	<u>596</u>	<u>7.4%</u>	<u>8,056</u>
Non-Operating Expenses					
Annual Capital	1,659	5,065	(3,406)	-67.2%	5,065
Right of Way Payments	783	677	106	15.7%	677
Paying Agent Fee	2	15	(13)	-87.7%	15
Miscellaneous Debt Expense	-	20	(20)	0.0%	20
Debt Service	2,893	2,893	(0)	0.0%	2,893
<i>Total Non-Operating Expenses</i>	<u>5,337</u>	<u>8,670</u>	<u>(3,333)</u>	<u>-38.4%</u>	<u>8,670</u>
Total Expenditures	<u>13,989</u>	<u>16,726</u>	<u>(2,737)</u>	<u>-16.4%</u>	<u>16,726</u>
Net Increase/(Decrease)	6,247	(2,000)	8,247	-412.4%	(2,000)
Beginning Operating Funds	8,475	7,578	897	11.8%	7,578
Ending Operating Funds	<u>\$ 14,722</u>	<u>\$ 5,578</u>	<u>\$ 9,144</u>	<u>163.9%</u>	<u>\$ 5,578</u>
Days of Unrestricted Cash	743	253	490		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
September 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Sewer System Revenue	\$ 13,844	\$ 13,100	\$ 744	5.7%	\$ 13,100
Sewer Penalties	115	114	1	0.6%	114
Miscellaneous	5	5	1	13.8%	5
Pretreatment Fees	685	561	124	22.1%	561
Hauler and Sewer Inspection Fees	78	63	16	25.2%	63
<i>Total Operating Revenues</i>	<u>14,728</u>	<u>13,842</u>	<u>885</u>	<u>6.4%</u>	<u>13,842</u>
Non-Operating Revenues					
Sewer Tap Fees	158	265	(107)	-40.4%	265
Miscellaneous Non-Operating Income	16	29	(12)	-43.0%	29
Transfers from Other Funds	115	115	(0)	0.0%	115
Interest Income	350	35	315	899.7%	35
<i>Total Non-Operating Revenues</i>	<u>639</u>	<u>443</u>	<u>196</u>	<u>44.1%</u>	<u>443</u>
Total Revenues	<u>15,367</u>	<u>14,286</u>	<u>1,081</u>	<u>7.6%</u>	<u>14,286</u>
<u>Expenditures</u>					
Operating Expenses					
Wastewater Administration	1,342	884	458	51.8%	890
Wastewater Collection	2,682	2,477	205	8.3%	2,477
Wastewater Pre-Treatment	96	105	(10)	-9.3%	105
Wastewater Treatment	3,143	2,952	191	6.5%	2,952
Environmental Services	723	694	29	4.2%	694
Transfer to Other Funds	63	63	0	0.1%	63
Billing Services Reimbursements	528	528	0	0.0%	528
Admin. Reimbursement - General Fund	609	609	(0)	0.0%	609
<i>Total Operating Expenses</i>	<u>9,185</u>	<u>8,311</u>	<u>873</u>	<u>10.5%</u>	<u>8,318</u>
Non-Operating Expenses					
Annual Capital	4,176	5,699	(1,523)	-26.7%	5,693
Right of Way Payments	692	689	3	0.4%	689
Paying Agent Fee	-	5	(5)	0.0%	5
Debt Service	2,278	2,278	0	0.0%	2,278
<i>Total Non-Operating Expenses</i>	<u>7,146</u>	<u>8,672</u>	<u>(1,526)</u>	<u>-17.6%</u>	<u>8,665</u>
Total Expenditures	<u>16,331</u>	<u>16,983</u>	<u>(652)</u>	<u>-3.8%</u>	<u>16,983</u>
Net Increase/(Decrease)	(964)	(2,697)	1,733	-64.3%	(2,697)
Beginning Operating Funds	10,337	6,611	3,726	56.4%	6,611
Ending Operating Funds	<u>\$ 9,373</u>	<u>\$ 3,914</u>	<u>\$ 5,459</u>	<u>139.5%</u>	<u>\$ 3,914</u>
Days of Unrestricted Cash	427	172	255		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
September 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Residential Refuse	\$ 4,790	\$ 4,708	\$ 82	1.8%	\$ 4,708
Commercial Refuse	4,001	3,809	192	5.0%	3,809
Penalties	72	75	(3)	-3.4%	75
License and Permit Fees	89	70	19	26.8%	70
Miscellaneous	270	7	263	3760.9%	7
<i>Total Operating Revenues</i>	<u>9,223</u>	<u>8,669</u>	<u>554</u>	<u>6.4%</u>	<u>8,669</u>
Non-Operating Revenues					
Interest Income	272	75	197	262.2%	75
Reimbursements and Transfers In	108	109	(0)	0.0%	109
<i>Total Non-Operating Revenues</i>	<u>380</u>	<u>184</u>	<u>197</u>	<u>107.1%</u>	<u>184</u>
Total Revenues	<u>9,603</u>	<u>8,853</u>	<u>751</u>	<u>8.5%</u>	<u>8,853</u>
<u>Expenditures</u>					
Operating Expenses					
Administration	5,523	5,256	267	5.1%	5,256
Call Center	380	405	(24)	-6.0%	405
Recycling	291	326	(35)	-10.6%	326
Billing Services Reimbursements	593	593	0	0.0%	593
Admin. Reimbursement - General Fund	636	636	(0)	0.0%	636
<i>Total Operating Expenses</i>	<u>7,424</u>	<u>7,215</u>	<u>208</u>	<u>2.9%</u>	<u>7,215</u>
Non-Operating Expenses					
Transfer to Wastewater	25	25	0	0.1%	25
Transfer to Water	21	114	(94)	0.0%	114
Right of Way Use Fee	421	433	(12)	-2.8%	433
Debt Service	94	94	(0)	0.0%	94
Annual Capital	2,119	3,186	(1,068)	-33.5%	3,186
<i>Total Non-Operating Expenses</i>	<u>2,679</u>	<u>3,853</u>	<u>(1,174)</u>	<u>-30.5%</u>	<u>3,853</u>
Total Expenditures	<u>10,103</u>	<u>11,068</u>	<u>(965)</u>	<u>-8.7%</u>	<u>11,068</u>
Net Increase/(Decrease)	(499)	(2,215)	1,716	-77.5%	(2,215)
Beginning Operating Funds	8,422	8,364	58	0.7%	8,364
Ending Operating Funds	<u>\$ 7,923</u>	<u>\$ 6,148</u>	<u>\$ 1,774</u>	<u>28.9%</u>	<u>\$ 6,148</u>
Days of Unrestricted Cash	439	311	128		311
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
September 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 241	\$ 270	\$ (29)	-10.8%	\$ 270
Fuel Revenue	581	525	55	10.6%	525
<i>Total Operating Revenues</i>	<u>822</u>	<u>795</u>	<u>26</u>	<u>3.3%</u>	<u>795</u>
Non-Operating Revenues					
Grants and Reimbursements	-	50	(50)	0.0%	50
Interest Income	7	1	6	561.2%	1
Miscellaneous Revenues	153	2	151	7543.3%	2
Transfers In	455	455	-	0.0%	455
<i>Total Non-Operating Revenues</i>	<u>614</u>	<u>508</u>	<u>106</u>	<u>21.0%</u>	<u>508</u>
Total Revenues	<u>1,436</u>	<u>1,303</u>	<u>133</u>	<u>10.2%</u>	<u>1,303</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	360	388	(27)	-7.1%	388
Supplies	8	13	(5)	-37.7%	13
Fuel for Resale	451	375	76	20.1%	375
Maintenance	31	129	(97)	-75.9%	129
Other Services and Charges	155	130	25	19.5%	130
Admin. Reimbursement - General Fund	143	143	0	0.0%	143
<i>Total Operating Expenses</i>	<u>1,148</u>	<u>1,177</u>	<u>(29)</u>	<u>-2.5%</u>	<u>1,177</u>
Non-Operating Expenses					
Debt Service	83	83	0	0.1%	83
Annual Capital	80	100	(20)	-19.8%	100
<i>Total Non-Operating Expenses</i>	<u>163</u>	<u>183</u>	<u>(20)</u>	<u>-10.8%</u>	<u>183</u>
Total Expenditures	<u>1,311</u>	<u>1,360</u>	<u>(49)</u>	<u>-3.6%</u>	<u>1,360</u>
 Net Increase/(Decrease)	 125	 (56)	 182	 -322.0%	 (56)
 Beginning Operating Funds	 276	 227	 49	 21.4%	 227
Ending Operating Funds	<u>\$ 401</u>	<u>\$ 171</u>	<u>\$ 230</u>	<u>134.7%</u>	<u>\$ 171</u>
Days of Unrestricted Cash	118	53	65		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
September 30, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Traditions Lot Sales	\$ 1,039	\$ 200	\$ 839	419.7%	\$ 200
<i>Total Operating Revenues</i>	1,039	200	839	419.7%	200
Non-Operating Revenues					
Interest Income	14	2	12	618.5%	2
Transfers from Other Funds	10,000	5,000	5,000	100.0%	5,000
<i>Total Non-Operating Revenues</i>	10,014	5,002	5,012	100.2%	5,002
Total Revenues	11,054	5,202	5,852	112.5%	5,202
<u>Expenditures</u>					
Other Services and Charges	148	292	(144)	-49.3%	200
Land Purchase - Builder Infill Program	-	-	-	0.0%	-
Annual Capital ⁽⁵⁾	10,510	10,000	510	5.1%	10,000
Contractual Obligations	-	8	(8)	0.0%	100
Lake Walk Innovation Center Operations	360	500	(140)	-28.0%	500
Admin. Reimbursement - General Fund	67	67	(0)	-0.1%	67
Total Expenditures	11,085	10,867	218	2.0%	10,867
Net Increase/(Decrease)	(31)	(5,665)	5,633	-99.4%	(5,665)
Beginning Operating Funds	758	9	750	8638.0%	9
Ending Operating Funds	\$ 727	\$ (5,656)	\$ 6,383	-112.9%	\$ (5,656)
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Liability/Workers Comp Ins Premiums	\$ 2,903	\$ 2,500	\$ 403	16.1%	\$ 2,500
<i>Total Operating Revenues</i>	<u>2,903</u>	<u>2,500</u>	<u>403</u>	<u>16.1%</u>	<u>2,500</u>
Non-Operating Revenues					
Interest Income	146	25	121	482.9%	25
Miscellaneous Revenues	706	25	681	2725.1%	25
<i>Total Non-Operating Revenues</i>	<u>852</u>	<u>50</u>	<u>802</u>	<u>1604.0%</u>	<u>50</u>
Total Revenues	<u>3,755</u>	<u>2,550</u>	<u>1,205</u>	<u>47.3%</u>	<u>2,550</u>
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	505	601	(96)	-16.0%	601
Supplies	73	87	(14)	-16.1%	87
Maintenance	0	2	(2)	-93.4%	2
Other Services and Charges	113	162	(49)	-30.0%	163
Judgment and Damage Claims	13	30	(17)	-55.6%	30
Stop Loss Aggregate Refund	(200)	(120)	(80)	66.4%	(120)
Liability Insurance	832	1,066	(233)	-21.9%	1,065
Claims Administration	51	52	(0)	-0.2%	52
Workers Comp and Liability Claims	1,033	1,073	(40)	-3.7%	1,073
Admin. Reimbursement - General Fund	232	226	6	2.5%	226
<i>Total Operating Expenses</i>	<u>2,654</u>	<u>3,178</u>	<u>(525)</u>	<u>-16.5%</u>	<u>3,178</u>
Non-Operating Expenses					
Employee Health Center	100	100	-	0.0%	100
Equipment Replacement	2	3	(1)	-45.1%	3
Annual Capital	893	1,100	(207)	-18.8%	1,100
Transfer to Debt Service Fund	18	18	0	0.0%	18
<i>Total Non-Operating Expenses</i>	<u>1,012</u>	<u>1,221</u>	<u>(209)</u>	<u>-17.1%</u>	<u>1,221</u>
Total Expenditures	<u>3,666</u>	<u>4,399</u>	<u>(733)</u>	<u>-16.7%</u>	<u>4,399</u>
 Net Increase/(Decrease)	 89	 (1,849)	 1,938	 -104.8%	 (1,849)
 Beginning Operating Funds	 4,865	 3,840	 1,025	 26.7%	 3,840
Ending Operating Funds	\$ 4,954	\$ 1,991	\$ 2,963	148.8%	\$ 1,991
Days of Operating Funds	569	229	340		229
Target Operating Reserve	\$ 2,500	\$ 2,500			\$ 2,500

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Employee Contributions	\$ 2,352	\$ 2,380	\$ (28)	-1.2%	\$ 2,380
City Contributions	12,320	11,900	420	3.5%	11,900
Retiree Health Premiums	624	656	(32)	-4.8%	656
<i>Total Operating Revenues</i>	<u>15,296</u>	<u>14,936</u>	<u>360</u>	<u>2.4%</u>	<u>14,936</u>
Non-Operating Revenues					
Interest Income	305	27	278	1028.4%	27
Flex Admin Fee	7	7	0	6.3%	7
Miscellaneous	4	-	4	0.0%	-
Health Claim Rebates	567	-	567	0.0%	-
BISD Reimbursement	352	367	(15)	-4.1%	367
Transfer from Other Funds	100	100	-	0.0%	100
Stop/Loss Aggregate Refund	557	-	557	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>1,892</u>	<u>501</u>	<u>1,391</u>	<u>277.6%</u>	<u>501</u>
Total Revenues	<u>17,188</u>	<u>15,437</u>	<u>1,752</u>	<u>11.3%</u>	<u>15,437</u>
<u>Expenditures</u>					
Operating Expenses					
Administrative Reimbursements	207	206	1	0.4%	206
Claims Administration	8	12	(4)	-33.2%	12
H.S.A. - Employer Paid	341	345	(4)	-1.2%	345
Health Insurance Administration	479	50	429	858.6%	50
Health Insurance Claims	11,106	12,500	(1,394)	-11.2%	12,500
ACA Research and Reinsurance Fees	7	7	0	0.2%	7
Employee Assistance Program	17	16	1	9.5%	16
Stop Loss Premium	1,171	1,500	(329)	-21.9%	1,500
<i>Total Operating Expenses</i>	<u>13,336</u>	<u>14,635</u>	<u>(1,299)</u>	<u>-8.9%</u>	<u>14,635</u>
Non-Operating Expenses					
Employee Health Center	331	367	(36)	-9.8%	367
BISD Health Center Expense	326	367	(41)	-11.1%	367
<i>Total Non-Operating Expenses</i>	<u>657</u>	<u>734</u>	<u>(77)</u>	<u>-10.5%</u>	<u>734</u>
Total Expenditures	<u>13,993</u>	<u>15,369</u>	<u>(1,376)</u>	<u>-9.0%</u>	<u>15,369</u>
Net Increase/(Decrease)	3,195	68	3,128	4620.0%	68
Beginning Operating Funds	6,750	5,173	1,577	30.5%	5,173
Ending Operating Funds	<u>\$ 9,946</u>	<u>\$ 5,241</u>	<u>\$ 4,705</u>	<u>89.8%</u>	<u>\$ 5,241</u>
Days of Operating Funds	248	131	117		124
Target Operating Reserve					
60 Days of Budgeted Expenditures	\$ 2,526	\$ 2,526			\$ 2,526

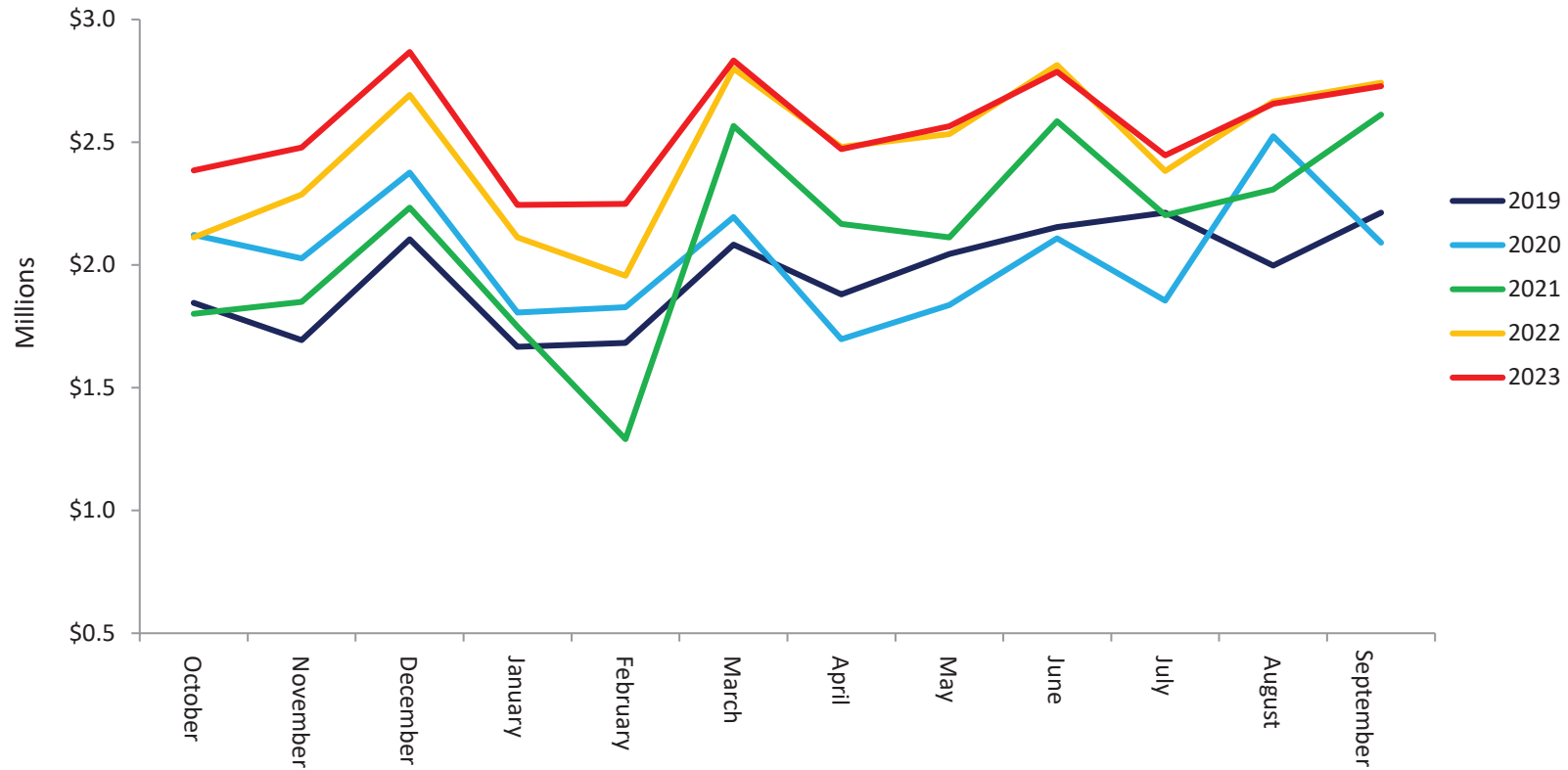
Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2023 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Fuel Mark-up	\$ 128	\$ 100	\$ 28	27.7%	\$ 100
Inventory Markup	14	11	3	30.1%	11
<i>Total Operating Revenues</i>	142	111	31	28.0%	111
Non-Operating Revenues					
Interest Income	3	0	3	2677.5%	0
Admin. Reimbursements and Transfers	257	257	(0)	0.0%	257
<i>Total Non-Operating Revenues</i>	260	257	3	1.0%	257
Total Revenues	402	368	34	9.2%	368
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	262	249	13	5.2%	249
Supplies	15	16	(1)	-7.3%	16
Maintenance and Services	12	14	(2)	-13.7%	14
Admin. Reimbursement - General Fund	54	72	(18)	-25.5%	72
<i>Total Operating Expenses</i>	343	351	(9)	-2.4%	351
Non-Operating Expenses					
Over/Short Fuel and Inventory	(6)	-	(6)	0.0%	-
Transfer to Debt Service - Pensions	7	8	(0)	-0.8%	8
<i>Total Non-Operating Expenses</i>	1	8	(6)	-80.3%	8
Total Expenditures	344	359	(15)	-4.1%	359
Net Increase/(Decrease)	58	9	48	513.9%	9
Beginning Operating Funds	(31)	17	(48)	-288.0%	17
Ending Operating Funds	\$ 26	\$ 26	\$ 0	0.3%	\$ 26
Days of Operating Funds	27	27	0		27
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

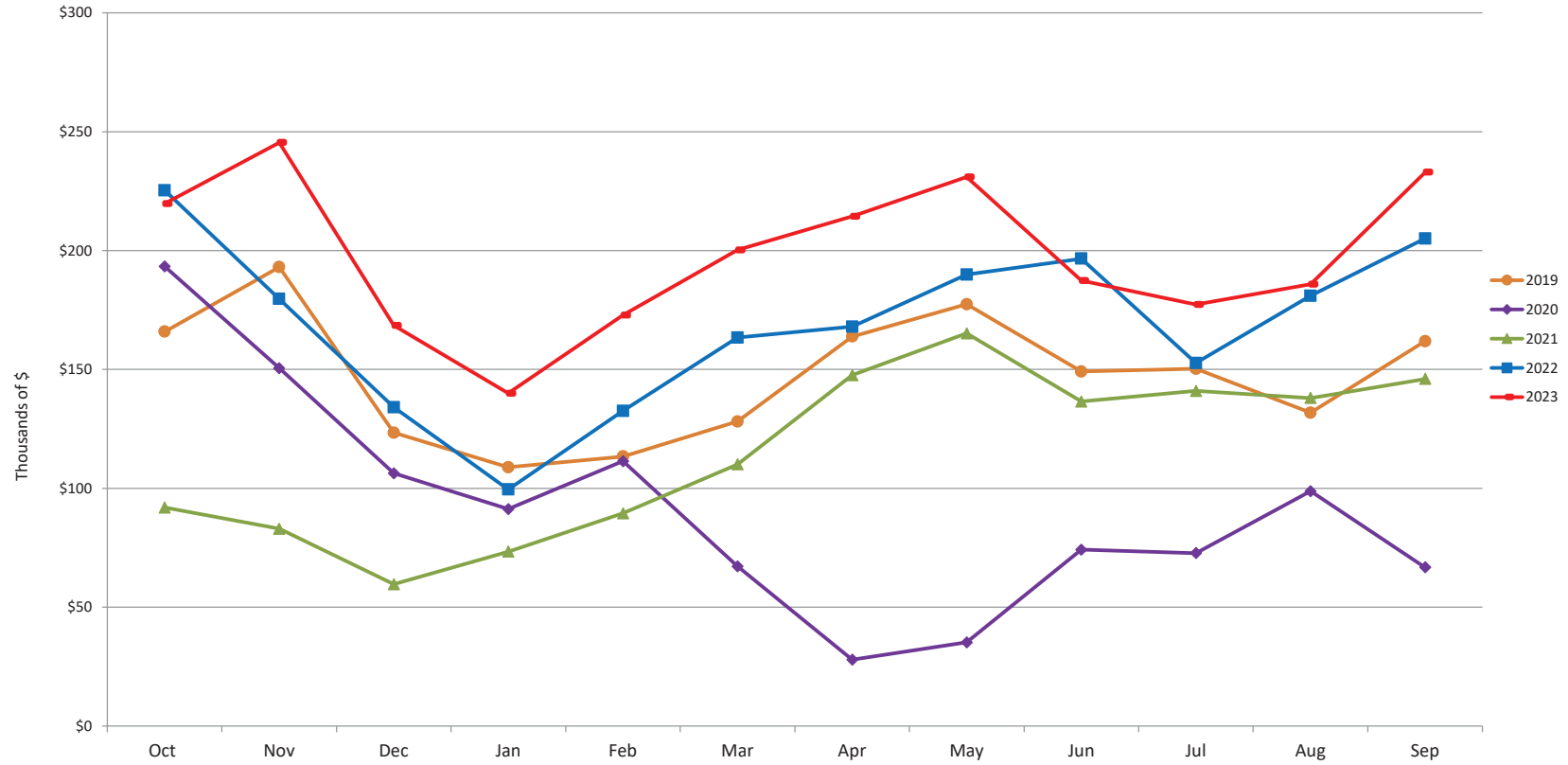
Operating Funds = Working Capital

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	\$ 139,990	\$ 172,877	\$ 200,287	\$ 214,331	\$ 230,895	\$ 187,369	\$ 177,249	\$ 185,837	\$ 232,921	\$ 2,375,363
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 \$ 1,121,363
% Over/(Under) YTD 89.42%

FY 2023 Budget \$ 1,900,000