



CITY OF BRYAN
The Good Life, Texas Style.™

QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2024

FOR THE FIRST QUARTER ENDING DECEMBER 31, 2023

Preliminary and Unaudited

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

	YTD Actual	YTD Budget	YTD Budget Variance	FY2024 Adopted Budget
Governmental Funds				
General	\$ 456	\$ 3,532	\$ (3,076)	\$ (3,081)
Debt Service	3,947	5,023	(1,076)	(981)
Hotel/Motel Tax	143	(42)	185	(529)
Oil & Gas Fund	70	91	(20)	363
Capital Reserve Fund	13	10	3	40
Midtown Park Operations	(321)	(135)	(186)	(483)
Midtown Park Construction	-	-	-	-
Phillips Event Center	(103)	279	(382)	(38)
Queen and Palace Theaters	(34)	57	(91)	(53)
Street Improvement Fund	1,645	1,537	108	(3,495)
Drainage Improvement	98	170	(72)	(495)
TIRZ #10-Traditions	1,587	1,576	10	2,746
TIRZ #19-Nash Street	175	172	3	397
TIRZ #21-Downtown Bryan	158	67	91	(188)
TIRZ #22-Target	99	91	8	(14)
TIRZ #22-North	50	36	14	(16)
Community Development	(116)	(125)	8	-
Grant Fund	64	-	64	-
ARPA Fund	124	-	124	-
Court Technology	7	(0)	7	(2)
Miscellaneous Trusts	36	-	36	-
Enterprise Funds				
BTU - City	4,366	2,735	1,631	14,761
BTU - Rural	470	(465)	934	795
Water	1,742	712	1,030	(7,095)
Wastewater	1,000	757	243	(4,218)
Solid Waste	466	297	170	(238)
Airport	(21)	(161)	141	(130)
Bryan Commerce & Development	6,993	(127)	7,120	(134)
Internal Service Funds				
Self-Insurance Fund	(321)	(543)	221	(530)
Employee Benefits Fund	1,210	(2)	1,213	(267)
Warehouse Fund	27	(4)	31	(0)
Change in Fund Balance	\$ 24,031	\$ 15,537	\$ 8,494	\$ (2,884)

General Fund

The General Fund preliminary fund balance available for operations at December 31, 2023 was \$35,007k, or 127 days of operating expenditures. This balance is \$5,316k, or 13.2%, below budgeted projections. This variance primarily consists of lower than expected property tax revenues due to collections being received later than historical collection trends and expenditures are over budget by \$1,188k, or 5.1%. Additionally, the City has restricted and committed fund balances totaling \$10,326k which is lower than the projected balance of \$13,602k due to the spending of restricted funds. A discussion of the revenue and expenditure variances is included below.

Revenue Narrative

Through December, General Fund Revenues, not including Transfers In or ROW Payments, are \$2,844k, or 12.6%, below budget. Notable variances include:

Sales Tax: Sales tax revenues through December are \$7,742 and are \$120k, or 1.6%, 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 December, Property tax collections are \$2,363k, or 21.4%, under budget. The variance is driven by the timing of collections compared to historical trends.

Franchise Fees: Franchise Fees are under budget \$103k primarily due to timing of cable, telephone, oil, and gas revenues.

Charges for Services: Ambulance revenues are under budget due to the number of ambulance trips being down 13.1% from the same period in FY23 as well as net revenue per run being down 7.8%. Public safety revenues are under budget \$297k due to the timing of county EMS services and the BISD school resource officer contract.

Miscellaneous Income: Miscellaneous revenue is over budget due to fire reimbursements which are over budget \$168k, and library restricted gift revenues which is over budget \$18k. The variances are offset by other miscellaneous revenues which is under budget \$89k.

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

Expenditure Narrative

General Fund expenditures are \$1,188k, or 5.1%, over budget through December. Expense variances are largely due to the timing of projects and salaries and benefits due to vacancies. Notable variances include:

Public Safety: Public Safety is over budget by \$341k, or 2.7%, primarily due to contractual services which is over budget by \$414k related to timing of large contracts including Axon, supplies which are over budget \$412k due to EMS supplies, and capital which is over budget \$149k due to the timing of vehicle purchases. The variance is offset by salaries and benefits which are under by \$564k, and utilities and professional services which are under budget \$76k.

Public Works: Public Works is under budget by \$324k, or 22.5%, due to salaries and benefits which are under budget by \$207k (currently 6 vacancies), utilities and professional services which are under budget \$46k, miscellaneous expenses which in the aggregate are under budget \$43k, general maintenance which is under budget \$16k, and supplies which are under budget \$12k.

Development Services: Development services in under budget \$150k, or 17.1%, due to salaries and benefits which are under budget \$83k (currently 1 over hire) due to vacancies earlier in the year, and miscellaneous expenditures which in the aggregate are under budget \$60k.

Support Services: Support Services are under budget by \$303k, or 7.6%, due to salaries and benefits which are under budget by \$407k (currently 8 vacancies), capital which is under budget \$180k, and supplies which are under budget \$61k. Variances are partially offset by overages in maintenance which is over budget \$348k.

General Administration: General Administration is under budget by \$435k, or 27.8%, due to miscellaneous expenditures, including contributions, elections, public relations, and contractual services, which are under budget by \$228k collectively, salaries and benefits which are under budget \$158k (currently 2 vacancies), and utilities and professional services which are under budget \$51k.

Non-departmental: Non-departmental is under budget by \$237k, or 9.3%, primarily due to the timing of the Easterwood Airport contribution payments, the timing of abatement payments, and transfers from the General fund to the Queen and Palace theater Fund.

CIP Reimbursement Resolutions: CIP Reimbursement Resolutions are not budgeted on an annual basis. Spending is dependent on timing of the designated projects. Through December, CIP Reimbursement Resolutions are over budget \$2,349k due to the timing of projects.

Other Funds

Other Governmental Funds

Debt Service Fund: Total revenues are under budget by \$1,078k, or 21.5%, primarily due to property tax collections which are under budget by \$984k, or 20.1%, due to the timing of collections compared to historical trends, and BVSWMA interest payments which are under budget \$94k.

Special Revenue Funds

Hotel Tax Fund: Total revenues are over budget by \$92k, or 14.4%, primarily due to room tax revenues which are over budget by \$90k, or 14.4%, due to higher than anticipated activity. Total expenditures are under budget by \$93k, or 13.6% due to the timing of contribution payments and single purpose events.

Oil and Gas Fund: Total revenues are under budget by \$20k, or 22.4%, primarily due to royalties being less than anticipated based on historical trends.

Midtown Park Operations Fund: Total revenues are under budget by \$55k, or 17.4%, due to the timing of operations and fund transfers. Total expenditures are over budget by \$131k, or 28.9%, primarily due to Legends Event Center (“LEC”) expenditures, as well as capital expenditures. 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 \$266k, or 44.8%, primarily due to transfers from the General Fund which are under budget \$202k and the PEC indoor facility revenues being under budget \$55k, or 54.6% as a result of ongoing repairs due to the February 2021 Winter Storm. Total expenditures are \$116k, or 36.9%, over budget primarily due to capital expenditures which are over budget by \$224k due to timing. The variance is partially offset by management fees and incentives which are under \$65k.

Queen and Palace Theaters Fund: Total revenues are under budget by \$26k, or 10.1%, and consists of theater revenue which is over budget \$37k and transfers which is under budget by \$63k. Total expenditures are over budget by \$65k, or 33.2%, 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 \$148k, or 9.1%, due to higher than anticipated transportation fees as well as higher than anticipated interest income. Total expenditures are over budget by \$40k, or 49.3%, primarily due to the timing of maintenance projects which are over budget \$30k, as well as the timing of annual capital which is over budget by \$27k. Variances are offset by administrative reimbursements to the General Fund being under budget \$27k.

Drainage Fund: Total revenues are over budget by \$31k, or 11.9%, due to higher than anticipated drainage fees as well as higher than anticipated interest income. Total expenditures are over budget by \$103k, or 118.9%, primarily due to the timing of storm system capital projects.

Enterprise Funds

BTU – City Fund: Total revenues are under budget by \$458k, or 0.8%, due to other revenues which are under budget by \$955k, or 1.8%, which includes pole contact revenue, TEC credits, and TMPA revenues. Variances are offset by interest income which is over budget by \$497k. Total expenditures are under budget by \$2,090k, or 4.1%, due to energy costs which are under budget \$1,222k, annual capital which is under budget \$995k, TCOS expenses which are under budget \$181k, and ROW payments which are under budget \$82k. Variances are offset by overages in capacity costs which are over budget \$374k.

BTU – Rural Fund: Total revenues are over budget by \$508k, or 3.8%, primarily due to operating revenues which are over budget by \$399k, or 3.1%. Total expenditures are under budget by \$427k, or 3.1%, due to annual capital which is under budget by \$419k, or 43.6%, due to project timing, departmental expenses which are under budget \$45k, or 10.1%, and regulatory charges which is under budget \$29k, or 1.7%. Variances are offset by overages in base and fuel purchased power which in the aggregate are over budget \$66k.

Water Fund: Total revenues are over budget by \$782k, or 21.4%, primarily due to increased water sales. Total expenditures are under budget by \$248k, or 8.4%, primarily due to debt service payments which are under budget \$282k, or 47.5%, water administration which is under budget \$83k, water distribution which is under budget \$49k. Variances are offset by overages in the Water Production department which is over budget \$175k, or 25.5%, due to maintenance and utility expenses, and right of way payments which are over budget \$39k, or 24.7%.

Wastewater Fund: Total revenues are over budget by \$260k, or 7.0%, due to sewer system revenue which is over budget by \$217k, interest income which is over budget by \$55k, and pretreatment fees which are over budget \$23k. Total expenditures are over budget by \$17k, or 0.6%, due to annual capital which is over budget \$80k, or 14.3%, due to the timing of capital purchases. Variances are offset by savings in the Wastewater Collection department of \$33k, and the Wastewater Treatment department of \$25k, due to savings in utilities and maintenance expenses.

Solid Waste Fund: Total revenues are over budget by \$139k, or 6.2%, due to commercial and residential refuse which is over budget \$97k, and interest income which is over budget \$49k. Total expenditures are under budget by \$30k, or 1.5%, due to savings in the Recycling and Call Center departments which are under budget \$49k collectively due to savings in salaries and benefits (currently 1 vacancies in the Recycling department), as well as savings in the miscellaneous expense category. Transfers to the Water department which are under budget \$26k, and Debt Service which is under budget \$24k. Variances are partially offset by capital which is over budget \$76k due to the timing of capital expenditures.

Airport Fund: Total revenues are over budget by \$31k, or 18.0% primarily due to fuel revenues which are over budget \$43k. Total expenditures are under budget by \$110k, or 33.0%, primarily due fuel for resale which is under budget \$39k, salaries and benefits which are under budget \$20k (currently no vacancies), maintenance and other services and charges which in the aggregate are under budget \$28k, and debt service which is under budget \$20k.

BCD Fund: Total revenues are over budget by \$7,070k, primarily due to the sale of the Lake Walk Innovation Center. Total expenditures are under budget by \$50k, or 31.9%, due to savings in other services and charges which are under budget \$41k.

Internal Service Funds

Self-Insurance Fund: Total revenues are over budget by \$144k, or 19.6%, due to liability and workers comp insurance premiums which are over budget by \$79k, and interest income which is over budget \$52k. Total expenditures are under budget by \$77k, or 6.1%, due primarily to workers comp and liability claims which are under budget \$89k.

Employee Benefits Fund: Total revenues are over budget by \$144k, or 3.6%, primarily due to unbudgeted health claim rebates of \$119k and interest income which is over budget by \$118k. Variances are offset by City contributions which are under budget \$68k. Total expenditures are under budget by \$1,068k, or 26.3%, primarily due to health insurance claims which are under budget by \$891k, stop/loss premiums which are under budget by \$196k, and health center expenses which are under budget \$77k in the aggregate. Variances are offset by health administration costs which are over budget \$106k.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues:</u>					
City Sales Tax	\$ 7,742	\$ 7,622	\$ 120	1.6%	\$ 30,300
Property Tax	8,701	11,064	(2,363)	-21.4%	34,270
Franchise Fees	211	314	(103)	-32.8%	1,957
Licenses & Permits	280	233	47	20.0%	934
Grants	339	357	(18)	-4.9%	1,420
Charges for Services	1,372	2,018	(646)	-32.0%	6,406
Fines	358	421	(63)	-15.0%	1,686
Miscellaneous/Shared Tax	674	492	182	37.0%	2,175
Subtotal Revenues	19,678	22,522	(2,844)	-12.6%	79,148
ROW Payments	5,111	4,154	956	23.0%	16,711
Transfers In	-	-	-	0.0%	1,477
Total Revenues, Transfers & ROW	24,788	26,676	(1,888)	-7.1%	97,337
<u>Expenditures:</u>					
Public Safety	12,890	12,549	341	2.7%	53,313
Public Works	1,114	1,437	(324)	-22.5%	6,447
Development Services	726	876	(150)	-17.1%	3,504
Community Services	1,894	1,947	(54)	-2.8%	9,537
Support Services	3,671	3,973	(303)	-7.6%	15,989
General Administration	1,128	1,563	(435)	-27.8%	6,286
Non-departmental	2,304	2,541	(237)	-9.3%	12,314
CIP Reimb. Resolutions	2,349	-	2,349	0.0%	-
Administrative Reimbursements	(1,743)	(1,743)	0	0.0%	(6,973)
Total Expenditures	24,333	23,144	1,188	5.1%	100,417
Net Increase/(Decrease)	456	3,532	(3,076)	-87.1%	(3,081)
Beginning Fund Balance	44,878	50,393	(5,515)	-10.9%	50,393
Ending Fund Balance	45,334	53,925	(8,591)	-15.9%	47,312
Restricted or Committed Fund Balance	6,475	9,692	(3,217)	-33.2%	9,692
Committed for Drainage Projects	3,851	3,910	(58)	-1.5%	3,910
Fund Balance Available for Operations	\$ 35,007	\$ 40,324	\$ (5,316)	-13.2%	\$ 33,711
# of Days of Reserve	127	147	(19)		123
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 16,507	\$ 16,507			\$ 16,507
Target Operating Reserve					
100 Days of Operating Expenses	\$ 27,512	\$ 27,512			\$ 27,512

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
December 31, 2023
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
Property Tax	\$ 3,905	\$ 4,889	\$ (984)	-20.1%	\$ 15,113
Delinquent Collections	(0)	17	(18)	-101.7%	70
Interest Income	43	25	18	70.7%	100
BVSWMA	-	94	(94)	0.0%	377
Subtotal Revenues	3,947	5,025	(1,078)	-21.5%	15,660
Transfers In	-	-	-	0.0%	3,160
<i>Total Non-Operating Revenues</i>	-	-	-	0.0%	3,160
Total Revenues and Transfers	3,947	5,025	(1,078)	-21.5%	18,820
<u>Expenditures</u>					
Debt Service	-	-	-	0.0%	19,791
Debt Expense	-	2	(2)	0.0%	10
Total Expenditures	-	2	(2)	-100.0%	19,801
Net Increase/(Decrease)	3,947	5,023	(1,076)	-21.4%	(981)
Beginning Operating Funds	3,731	3,206	525	16.4%	3,206
Ending Operating Funds	\$ 7,678	\$ 8,229	\$ (551)	-6.7%	\$ 2,225
Days of Operating Funds	142	152	(10)		41
Operating Reserve					
30 Days of Operating Expenses	\$ 1,650	\$ 1,650			\$ 1,650

CITY OF BRYAN, TEXAS
Hotel Tax Fund Summary
December 31, 2023
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
Room Tax Receipts	\$ 711	\$ 621	\$ 90	14.4%	\$ 2,300
Misc. Revenues	3	-	3	0.0%	-
Interest Income	17	17	(1)	-3.5%	70
Total Revenues	731	638	92	14.4%	2,370
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Bryan Arts Affiliates	-	28	(28)	0.0%	112
Chamber of Commerce	-	-	-	0.0%	5
Communications/Marketing (City of Bryan)	4	19	(15)	-80.8%	75
Destination Bryan	568	568	-	0.0%	2,270
Historical Restoration	-	-	-	0.0%	130
Park & Rec Expense (City of Bryan)	17	24	(7)	-30.1%	97
The Stella Hotel	-	38	(38)	0.0%	200
Subtotal Program Grants	588	676	(88)	-13.0%	2,889
<u>Single Purpose/Events Grants</u>	-	5	(5)	0.0%	10
Subtotal Single Purpose/Event Grants	-	5	(5)	0.0%	10
Total Expenditures	588	681	(93)	-13.6%	2,899
Net Increase/(Decrease)	143	(42)	185	-436.5%	(529)
Beginning Operating Funds	1,787	1,982	(195)	-9.8%	1,982
Ending Operating Funds	\$ 1,930	\$ 1,939	\$ (10)	-0.5%	\$ 1,453
Days of Operating Funds	243	244	(1)		183
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 476	\$ 476			\$ 476

CITY OF BRYAN, TEXAS
Oil & Gas Fund Summary
December 31, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Property Taxes	\$ 49	\$ 49	\$ -	0.0%	\$ 198
Royalties	4	30	(26)	-85.9%	120
Interest Income	17	11	5	48.8%	45
Total Revenues	70	91	(20)	-22.4%	363
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	70	91	(20)	-22.4%	363
Beginning Operating Funds	1,519	1,527	(8)	-0.5%	1,527
Ending Operating Funds	\$ 1,589	\$ 1,617	\$ (28)	-1.7%	\$ 1,890
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Capital Reserve Fund Summary
December 31, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Interest Income	\$ 13	\$ 10	\$ 3	29.5%	\$ 40
Total Revenues	13	10	3	29.5%	40
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	13	10	3	29.5%	40
Beginning Operating Funds	1,259	1,267	(8)	-0.6%	1,267
Ending Operating Funds	\$ 1,272	\$ 1,277	\$ (5)	-0.4%	\$ 1,307
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Midtown Park Operations Fund Summary
December 31, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Legends Event Center Revenues	\$ 175	\$ 225	\$ (50)	-22.2%	\$ 1,350
Travis Park Fields Revenues	40	18	22	119.6%	110
Ground Lease Revenues	29	31	(3)	-8.1%	125
Interest Income	18	11	6	56.9%	45
Miscellaneous	-	31	(31)	0.0%	-
Total Revenues	262	317	(55)	-17.4%	1,630
<u>Transfers</u>					
Transfer In from General Fund	-	-	-	0.0%	1,840
Total Transfers	-	-	-	0.0%	1,840
Total Revenues and Transfers	262	317	(55)	-17.4%	3,470
<u>Expenditures</u>					
Legends Event Center:					
Contract Labor	96	64	32	51.0%	700
Supplies and Operating	161	130	31	23.7%	1,280
Repairs and Maintenance	34	9	25	269.8%	100
Contractual Services	46	36	10	26.5%	400
Legends Event Center Expenditures	336	239	97	40.7%	2,480
Travis Park Fields:					
Contract Labor	25	18	6	34.9%	200
Supplies and Operating	20	21	(1)	-5.0%	190
Repairs and Maintenance	0	3	(3)	-97.8%	20
Contractual Services	8	8	(0)	-4.0%	50
Annual Capital	64	-	64	0.0%	196
Travis Park Fields Expenditures	117	50	66	131.3%	656
Midtown Park - Other:					
Salaries and Benefits	43	65	(23)	-34.7%	262
Supplies and Operating	73	34	39	112.6%	138
Repairs and Maintenance	11	14	(2)	-16.6%	100
Contractual Services	2	12	(10)	-83.2%	50
Annual Capital	-	36	(36)	0.0%	267
Other Expenditures	130	163	(33)	-20.3%	817
Total Expenditures	583	452	131	28.9%	3,953
Net Increase/(Decrease)	(321)	(135)	(186)	0.0%	(483)
Beginning Operating Funds	2,163	537	1,626	302.8%	537
Ending Operating Funds	\$ 1,842	\$ 402	\$ 1,440	358.1%	\$ 54
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 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
December 31, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating - Golf Course	\$ 109	\$ 118	\$ (9)	-7.5%	\$ 1,300
Operating - Facilities	45	100	(55)	-54.6%	1,000
Total Revenues	155	218	(64)	-29.1%	2,300
Transfers In from General Fund	173	375	(202)	-53.9%	1,500
Total Transfers	173	375	(202)	-53.9%	1,500
Total Revenues and Transfers	328	593	(266)	-44.8%	3,800
<u>Expenditures</u>					
Golf Course:					
Contract Labor	47	55	(8)	-14.7%	600
Supplies	17	18	(2)	-8.7%	200
Maintenance	7	11	(4)	-36.7%	120
Contractual Engineering/Planning	1	-	1	0.0%	-
Annual Capital	132	202	(70)	-34.5%	404
Golf Course Expenditures	204	286	(82)	-28.8%	1,324
Facilities:					
Supplies	18	45	(28)	-61.0%	500
Cost of Goods Sold	23	-	23	0.0%	-
Maintenance	2	9	(7)	-72.9%	100
Contract Labor	27	73	(46)	-63.1%	800
Annual Capital	92	-	92	0.0%	-
Facilities Expenditures	162	127	34	27.0%	1,400
Other:					
Insurance	14	6	8	141.2%	24
Equipment Rentals	29	10	19	187.0%	40
Management Fees and Incentives	22	87	(65)	-74.8%	350
Annual Capital	-	(202)	202	0.0%	700
Other Expenditures	65	(99)	164	-166.2%	1,114
Total Expenditures	430	314	116	36.9%	3,838
Net Increase/(Decrease)	(103)	279	(382)	-136.8%	(38)
Beginning Operating Funds	382	49	333	678.9%	49
Ending Operating Funds	\$ 279	\$ 328	\$ (49)	-14.8%	\$ 11
Days of Operating Funds	27	31	(5)		1

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Theater Operating Revenue	\$ 91	\$ 54	\$ 37	68.8%	\$ 325
Total Revenues	91	54	37	68.8%	325
<u>Transfers</u>					
Transfer In from General Fund	137	200	(63)	-31.4%	800
Total Transfers	137	200	(63)	-31.4%	800
Total Revenues and Transfers	229	254	(26)	-10.1%	1,125
<u>Expenditures</u>					
Facilities:					
Supplies	32	50	(18)	-36.3%	300
Maintenance	-	4	(4)	0.0%	25
Utilities	4	3	1	22.1%	20
Advertising	25	8	17	204.8%	50
Insurance	1	-	1	0.0%	-
Contract Labor & Services	101	113	(12)	-10.3%	675
Management Fees and Incentives	50	-	50	0.0%	-
Miscellaneous	36	17	19	116.4%	100
Annual Capital	8	-	8	0.0%	-
Theater Expenditures	257	195	62	31.8%	1,170
Other:					
Insurance	5	2	3	172.3%	8
Annual Capital	-	-	-	0.0%	-
Other Expenditures	5	2	3	172.3%	8
Total Expenditures	262	197	65	33.2%	1,178
Net Increase/(Decrease)	(34)	57	(91)	-158.9%	(53)
Beginning Operating Funds	210	59	151	-158.9%	59
Ending Operating Funds	\$ 176	\$ 117	\$ 60	51.3%	\$ 6
Days of Operating Funds	55	36	19		2

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Street Improvement Fund Summary
December 31, 2023
(in thousands)

	YTD	YTD	YTD	YTD	FY2024
	Actual	Budget	Budget	Variance	Adopted
Revenues			Variance	%	Budget
Fees	\$ 1,614	\$ 1,575	\$ 39	2.5%	\$ 6,300
Penalties	17	17	(1)	-4.8%	70
Interest Income	134	25	109	437.2%	100
Total Revenues	1,765	1,617	148	9.1%	6,470
Expenditures					
Street Improvement Maintenance	31	1	30	2420.0%	5,605
Professional Services	-	-	-	0.0%	570
Uncollectible Accounts	7	6	1	21.2%	24
Contractual Services	9	-	9	0.0%	-
Annual Capital	27	-	27	0.0%	3,100
Transfer to Debt Service	-	-	-	0.0%	373
Billing Services Reimbursements	33	33	0	0.0%	132
Admin. Reimbursement - General Fund	13	40	(27)	-68.2%	160
Total Expenditures	120	80	40	49.3%	9,965
Net Increase/(Decrease)	1,645	1,537	108	7.0%	(3,495)
Beginning Operating Funds	12,567	3,664	8,904	243.0%	3,664
Ending Operating Funds	\$ 14,213	\$ 5,201	\$ 9,012	173.3%	\$ 169
Days of Operating Funds	521	190	330		6
Target Operating Reserve					
60 Days of Operating Expenses	\$ 1,638	\$ 1,638			\$ 1,638

Operating Funds = Working Capital

⁽¹⁾ Interest income is over budget due to higher than anticipated interest rates.

CITY OF BRYAN, TEXAS
Drainage Fund Summary
December 31, 2023
(in thousands)

	YTD	YTD	YTD	YTD	FY2024
Revenues	Actual	Budget	Budget	Variance	Adopted
			Variance	%	Budget
Fees	\$ 269	\$ 250	\$ 19	7.8%	\$ 1,000
Penalties	3	3	0	1.2%	11
Interest Income	15	4	11	298.7%	15
Total Revenues	287	256	31	11.9%	1,026
Expenditures					
Contractual Engineering/Planning	52	0	51	13690.1%	2
Uncollectible Accounts	1	1	(0)	-2.7%	5
Storm System Capital	84	-	84	0.0%	1,175
Contractual Services	-	10	(10)	0.0%	40
Transfer to Debt Service	-	23	(23)	0.0%	91
Billing Services Reimbursements	13	12	0	0.0%	50
Admin. Reimbursement - General Fund	40	39	1	2.0%	158
Total Expenditures	189	86	103	118.9%	1,521
Net Increase/(Decrease)	98	170	(72)	-42.5%	(495)
Beginning Operating Funds	1,425	550	875	159.2%	550
Ending Operating Funds	\$ 1,523	\$ 720	\$ 803	111.5%	\$ 55
Days of Operating Funds	365	173	193		13
Target Operating Reserve					
60 Days of Operating Expenses	\$ 250	\$ 250			\$ 250

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
December 31, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 1,043	\$ 1,043	\$ -	0.0%	\$ 3,224
Property Tax - County	516	515	2	0.3%	1,596
Interest Income	28	25	3	10.4%	100
Total Revenues	1,587	1,582	4	0.3%	4,920
<u>Expenditures</u>					
Transfer to Debt Service Fund	-	-	-	0.0%	707
Transfers Out	-	-	-	0.0%	1,442
Contractual and Professional Services	-	6	(6)	0.0%	25
Total Expenditures	-	6	(6)	0.0%	2,174
Net Increase/(Decrease)	1,587	1,576	10	0.7%	2,746
Beginning Operating Funds	2,532	2,871	(339)	-11.8%	2,871
Ending Operating Funds	\$ 4,118	\$ 4,447	\$ (329)	-7.4%	\$ 5,616
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
December 31, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 170	\$ 170	\$ 0	0.0%	\$ 524
Interest Income	5	2	3	117.5%	10
Total Revenues	175	172	3	1.7%	534
<u>Expenditures</u>					
Transfer to Debt Service Fund	-	-	-	0.0%	137
Total Expenditures	-	-	-	0.0%	137
Net Increase/(Decrease)	175	172	3	1.7%	397
Beginning Operating Funds	509	537	(27)	-5.1%	537
Ending Operating Funds	\$ 684	\$ 709	\$ (24)	-3.5%	\$ 934
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
December 31, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 148	\$ 148	\$ -	0.0%	\$ 459
Interest Income	9	6	3	49.0%	25
Total Revenues	158	155	3	2.0%	484
<u>Expenditures</u>					
Contractual Services	-	-	-	0.0%	50
Miscellaneous Projects	-	87	(87)	0.0%	300
Transfer to Debt Service	-	-	-	0.0%	322
Total Expenditures	-	87	(87)	0.0%	672
Net Increase/(Decrease)	158	67	91	134.7%	(188)
Beginning Operating Funds	945	593	352	59.5%	593
Ending Operating Funds	\$ 1,103	\$ 660	\$ 443	67.1%	\$ 405
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
December 31, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 98	\$ 98	\$ -	0.0%	\$ 303
Interest Income	1	2	(1)	-41.1%	6
Total Revenues	99	100	(1)	-0.6%	309
<u>Expenditures</u>					
Transfer to Debt Service	-	-	-	0.0%	288
Transfer to Other Funds	-	9	(9)	0.0%	35
Total Expenditures	-	9	(9)	0.0%	323
Net Increase/(Decrease)	99	91	8	9.0%	(14)
Beginning Operating Funds	71	73	(2)	-3.2%	73
Ending Operating Funds	\$ 170	\$ 164	\$ 6	3.5%	\$ 59
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 50	\$ 50	\$ -	0.0%	\$ 153
Interest Income	1	1	0	44.1%	3
Total Revenues	50	50	0	0.5%	156
<u>Expenditures</u>					
Contractual Services	-	14	(14)	0.0%	55
Transfer to Debt Service	-	-	-	0.0%	116
Total Expenditures	-	14	(14)	0.0%	171
Net Increase/(Decrease)	50	36	14	38.6%	(16)
Beginning Operating Funds	82	85	(4)	-4.5%	85
Ending Operating Funds	\$ 132	\$ 122	\$ 10	8.4%	\$ 70
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
BTU - City
December 31, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues					
Retail	\$ 11,951	\$ 11,633	\$ 319	2.7%	\$ 51,104
Wholesale	4,376	4,429	(53)	-1.2%	18,528
Fuel Revenues	17,798	19,020	(1,222)	-6.4%	89,949
Regulatory Charge Pass Thru	5,379	5,542	(163)	-2.9%	24,127
TCOS Revenue	10,235	10,438	(202)	-1.9%	43,195
Other Operating Revenues	1,750	1,384	366	26.4%	4,656
<i>Total Operating Revenues</i>	51,490	52,445	(955)	-1.8%	231,559
Non-Operating Revenues					
Interest Income	2,279	1,782	497	27.9%	7,127
Total Revenues	53,769	54,227	(458)	-0.8%	238,686
Expenditures					
Operating Expenses					
Energy Cost	17,798	19,020	(1,222)	-6.4%	89,949
Capacity Cost	572	198	374	0.0%	792
TCOS Expense	5,379	5,542	(163)	-2.9%	24,127
TCOS Expense - Wholesale	1,032	1,051	(19)	-1.8%	4,606
Departmental Expenses	7,568	7,548	21	0.3%	30,653
<i>Total Operating Expenses</i>	32,350	33,358	(1,008)	-3.0%	150,127
Non-Operating Expenses					
Admin. Reimbursement to COB	1,060	1,059	1	0.1%	4,236
Admin. Reimbursement from COB	(475)	(471)	(4)	0.9%	(1,884)
Annual Capital	6,843	7,838	(995)	-12.7%	31,429
Right of Way Payments	3,700	3,782	(82)	-2.2%	15,588
Debt Service	5,925	5,926	(1)	0.0%	24,430
<i>Total Non-Operating Expenses</i>	17,053	18,134	(1,082)	-6.0%	73,799
Total Expenditures	49,403	51,492	(2,090)	-4.1%	223,926
Net Increase/(Decrease)	4,366	2,735	1,631	59.6%	14,761
Beginning Operating Cash	112,656	118,135	(5,479)	(0)	118,135
	\$ 117,022	\$ 120,870	\$ (3,847)	\$ (0)	\$ 132,895
Rate Stabilization Fund					
	1,752	1,750	2	0.1%	1,750
Total	\$ 118,774	\$ 122,620	\$ (3,845)	-3.1%	\$ 134,645
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 40,544	\$ 40,544			\$ 40,861
Target Operating Reserve					
225 Days of Operating Expenses	\$ 101,361	\$ 101,361			\$ 102,153

CITY OF BRYAN, TEXAS
BTU - Rural
December 31, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues	\$ 7,250	\$ 6,989	262	3.7%	\$ 31,115
Fuel Revenues	4,348	4,210	138	3.3%	18,382
Regulatory Charge Pass Thru	1,707	1,736	(29)	(1.7%)	7,581
Other Operating Revenues	145	117	29	24.4%	467
	<u>13,451</u>	<u>13,052</u>	<u>399</u>	<u>3.1%</u>	<u>57,546</u>
Non-Operating Revenues					
Interest Income	402	293	109	37.1%	1,171
Total Revenues	<u>13,852</u>	<u>13,344</u>	<u>508</u>	<u>3.8%</u>	<u>58,717</u>
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	2,565	2,637	(72)	(2.7%)	11,304
Purchased Power - Fuel	4,348	4,210	138	3.3%	18,382
Regulatory Charge	1,707	1,736	(29)	(1.7%)	7,581
Departmental Expenses	398	443	(45)	(10.1%)	3,607
<i>Total Operating Expenses</i>	<u>9,018</u>	<u>9,026</u>	<u>(8)</u>	<u>(0.1%)</u>	<u>40,875</u>
Non-Operating Expenses					
Annual Capital	3,426	3,845	(419)	(43.6%)	12,332
Debt Service	939	938	1	0.1%	4,716
<i>Total Non-Operating Expenses</i>	<u>4,365</u>	<u>4,783</u>	<u>(418)</u>	<u>(8.7%)</u>	<u>17,048</u>
Total Expenditures	<u>13,383</u>	<u>13,809</u>	<u>(427)</u>	<u>(3.1%)</u>	<u>57,923</u>
Net Increase/(Decrease)	470	(465)	934	(201.0%)	795
Beginning Operating Cash	27,464	25,647	1,817		25,647
Ending Operating Cash	<u>\$ 27,934</u>	<u>\$ 25,182</u>	<u>\$ 2,751</u>	<u>10.9%</u>	<u>\$ 26,442</u>
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	5,109	5,109			5,109
Target Operating Reserve					
125 Days of Operating Expenses	14,193	14,193			14,193

CITY OF BRYAN, TEXAS
Water Fund Summary
December 31, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
Revenues					
Operating Revenues					
Water Sales	\$ 3,788	\$ 3,130	\$ 658	21.0%	\$ 13,050
Water Penalties	36	33	3	8.2%	129
Miscellaneous	134	118	16	13.8%	489
<i>Total Operating Revenues</i>	<u>3,957</u>	<u>3,281</u>	<u>677</u>	<u>20.6%</u>	<u>13,668</u>
Non-Operating Revenues					
Interest Income	179	50	129	257.3%	200
Water Tap Fees	60	66	(6)	-8.6%	280
Oil and Gas Royalty	0	-	0	0.0%	-
Inventory Markup	7	6	2	30.6%	23
Miscellaneous Non-Operating Income	16	57	(42)	-72.6%	230
Effluent Sales	203	180	23	12.5%	720
Transfers from Other Funds	12	12	(0)	0.0%	46
<i>Total Non-Operating Revenues</i>	<u>476</u>	<u>370</u>	<u>106</u>	<u>28.5%</u>	<u>1,499</u>
Total Revenues	<u>4,433</u>	<u>3,651</u>	<u>782</u>	<u>21.4%</u>	<u>15,167</u>
Expenditures					
Operating Expenses					
Water Administration	178	261	(83)	-31.8%	1,046
Water Production	860	686	175	25.5%	3,310
Water Distribution	651	699	(49)	-7.0%	2,916
Transfer to Other Funds	27	27	0	0.0%	107
Billing Services Reimbursements	135	137	(1)	-0.9%	546
Admin. Reimbursement - General Fund	141	141	(0)	0.0%	563
<i>Total Operating Expenses</i>	<u>1,992</u>	<u>1,950</u>	<u>42</u>	<u>2.1%</u>	<u>8,488</u>
Non-Operating Expenses					
Annual Capital	190	221	(31)	-13.8%	9,083
Right of Way Payments	196	157	39	24.7%	683
Paying Agent Fee	1	8	(7)	-87.7%	33
Miscellaneous Debt Expense	-	9	(9)	0.0%	38
Debt Service	311	593	(282)	-47.5%	3,938
<i>Total Non-Operating Expenses</i>	<u>699</u>	<u>989</u>	<u>(290)</u>	<u>-29.3%</u>	<u>13,774</u>
Total Expenditures	<u>2,691</u>	<u>2,939</u>	<u>(248)</u>	<u>-8.4%</u>	<u>22,262</u>
Net Increase/(Decrease)	1,742	712	1,030	144.7%	(7,095)
Beginning Operating Funds	14,722	11,087	3,635	32.8%	11,087
Ending Operating Funds	<u>\$ 16,464</u>	<u>\$ 11,799</u>	<u>\$ 4,665</u>	<u>39.5%</u>	<u>\$ 3,992</u>
Days of Unrestricted Cash	521	507	14		172
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,395	\$ 1,395			\$ 1,395

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
December 31, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
Revenues					
Operating Revenues					
Sewer System Revenue	\$ 3,548	\$ 3,330	\$ 217	6.5%	\$ 13,500
Sewer Penalties	28	29	(0)	-1.6%	114
Miscellaneous	1	1	0	9.4%	5
Pretreatment Fees	163	140	23	16.5%	630
Hauler and Sewer Inspection Fees	11	17	(6)	-37.0%	68
<i>Total Operating Revenues</i>	<u>3,751</u>	<u>3,517</u>	<u>234</u>	<u>6.6%</u>	<u>14,317</u>
Non-Operating Revenues					
Sewer Tap Fees	44	66	(22)	-33.9%	265
Miscellaneous Non-Operating Income	1	7	(6)	-86.1%	29
Transfers from Other Funds	78	78	0	0.0%	313
Interest Income	101	46	55	119.1%	200
<i>Total Non-Operating Revenues</i>	<u>224</u>	<u>198</u>	<u>26</u>	<u>13.3%</u>	<u>806</u>
Total Revenues	<u>3,975</u>	<u>3,715</u>	<u>260</u>	<u>7.0%</u>	<u>15,123</u>
Expenditures					
Operating Expenses					
Wastewater Administration	187	184	3	1.6%	742
Wastewater Collection	593	625	(33)	-5.2%	2,588
Wastewater Pre-Treatment	23	27	(4)	-14.5%	109
Wastewater Treatment	727	752	(25)	-3.4%	3,048
Environmental Services	180	182	(3)	-1.4%	729
Transfer to Other Funds	20	20	(0)	-0.1%	79
Billing Services Reimbursements	135	136	(1)	-0.9%	543
Admin. Reimbursement - General Fund	149	149	(0)	0.0%	596
<i>Total Operating Expenses</i>	<u>2,013</u>	<u>2,076</u>	<u>(63)</u>	<u>-3.0%</u>	<u>8,436</u>
Non-Operating Expenses					
Annual Capital	643	563	80	14.3%	7,257
Right of Way Payments	177	174	3	1.9%	713
Paying Agent Fee	-	1	(1)	0.0%	5
Debt Service	141	144	(3)	-2.1%	2,932
<i>Total Non-Operating Expenses</i>	<u>961</u>	<u>882</u>	<u>79</u>	<u>9.0%</u>	<u>10,906</u>
Total Expenditures	<u>2,975</u>	<u>2,958</u>	<u>17</u>	<u>0.6%</u>	<u>19,341</u>
Net Increase/(Decrease)	1,000	757	243	32.1%	(4,218)
Beginning Operating Funds	9,373	9,483	(110)	-1.2%	9,483
Ending Operating Funds	<u>\$ 10,373</u>	<u>\$ 10,240</u>	<u>\$ 133</u>	<u>1.3%</u>	<u>\$ 5,265</u>
Days of Unrestricted Cash	472	443	29		228
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,387	\$ 1,387			\$ 1,387

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
December 31, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Residential Refuse	\$ 1,229	\$ 1,206	\$ 23	1.9%	\$ 4,826
Commercial Refuse	1,031	956	74	7.8%	3,885
Penalties	19	19	(0)	-1.0%	75
License and Permit Fees	12	17	(5)	-31.3%	70
Miscellaneous	1	2	(1)	-62.4%	7
<i>Total Operating Revenues</i>	<u>2,291</u>	<u>2,201</u>	<u>90</u>	<u>4.1%</u>	<u>8,863</u>
Non-Operating Revenues					
Interest Income	80	31	49	157.6%	125
Transfers In	33	33	(0)	0.0%	131
<i>Total Non-Operating Revenues</i>	<u>113</u>	<u>64</u>	<u>49</u>	<u>76.9%</u>	<u>256</u>
Total Revenues	<u>2,404</u>	<u>2,265</u>	<u>139</u>	<u>6.2%</u>	<u>9,119</u>
<u>Expenditures</u>					
Operating Expenses					
Administration	1,243	1,252	(9)	-0.8%	5,268
Call Center	87	106	(19)	-17.8%	426
Recycling	54	84	(30)	-36.1%	335
Billing Services Reimbursements	150	151	(1)	-0.9%	605
Admin. Reimbursement - General Fund	163	163	0	0.0%	650
<i>Total Operating Expenses</i>	<u>1,696</u>	<u>1,756</u>	<u>(60)</u>	<u>-3.4%</u>	<u>7,284</u>
Non-Operating Expenses					
Transfer to Wastewater	5	4	1	26.4%	15
Transfer to Water	4	29	(26)	0.0%	117
Right of Way Use Fee	113	111	2	2.0%	443
Debt Service	-	24	(24)	0.0%	98
Annual Capital	120	44	76	174.3%	1,400
<i>Total Non-Operating Expenses</i>	<u>242</u>	<u>212</u>	<u>29</u>	<u>13.9%</u>	<u>2,074</u>
Total Expenditures	<u>1,938</u>	<u>1,968</u>	<u>(30)</u>	<u>-1.5%</u>	<u>9,357</u>
Net Increase/(Decrease)	466	297	170	57.3%	(238)
Beginning Operating Funds	7,923	6,354	1,569	24.7%	6,354
Ending Operating Funds	<u>\$ 8,389</u>	<u>\$ 6,650</u>	<u>\$ 1,739</u>	<u>26.1%</u>	<u>\$ 6,116</u>
Days of Unrestricted Cash	433	333	99		306
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,197	\$ 1,197			\$ 1,197

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 70	\$ 67	\$ 2	3.0%	\$ 270
Fuel Revenue	131	89	43	48.3%	530
<i>Total Operating Revenues</i>	<u>201</u>	<u>156</u>	<u>45</u>	<u>28.7%</u>	<u>800</u>
Non-Operating Revenues					
Grants and Reimbursements	-	12	(12)	0.0%	50
Interest Income	-	2	(2)	0.0%	8
Miscellaneous Revenues	1	0	1	112.4%	2
Transfers In	-	-	-	0.0%	1,014
<i>Total Non-Operating Revenues</i>	<u>1</u>	<u>15</u>	<u>(14)</u>	<u>-92.9%</u>	<u>1,074</u>
Total Revenues	<u>202</u>	<u>171</u>	<u>31</u>	<u>18.0%</u>	<u>1,874</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	84	103	(20)	-18.9%	413
Supplies	1	4	(3)	-74.2%	15
Fuel for Resale	55	94	(39)	-41.9%	450
Maintenance	20	32	(13)	-39.2%	129
Other Services and Charges	25	40	(15)	-38.2%	162
Admin. Reimbursement - General Fund	39	39	(0)	0.0%	155
<i>Total Operating Expenses</i>	<u>223</u>	<u>312</u>	<u>(90)</u>	<u>-28.7%</u>	<u>1,323</u>
Non-Operating Expenses					
Debt Service	-	20	(20)	0.0%	81
Annual Capital	-	-	-	0.0%	600
<i>Total Non-Operating Expenses</i>	<u>-</u>	<u>20</u>	<u>(20)</u>	<u>0.0%</u>	<u>681</u>
Total Expenditures	<u>223</u>	<u>333</u>	<u>(110)</u>	<u>-33.0%</u>	<u>2,004</u>
Net Increase/(Decrease)	(21)	(161)	141	-87.2%	(130)
Beginning Operating Funds	401	324	77	23.7%	324
Ending Operating Funds	<u>\$ 380</u>	<u>\$ 163</u>	<u>\$ 217</u>	<u>133.5%</u>	<u>\$ 194</u>
Days of Unrestricted Cash	61	45	17		54
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 217	\$ 217			\$ 217

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
December 31, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Traditions Lot Sales	\$ 7,050	\$ 25	\$ 7,025	28101.1%	\$ -
<i>Total Operating Revenues</i>	<i>7,050</i>	<i>25</i>	<i>7,025</i>	<i>28101.1%</i>	<i>-</i>
Non-Operating Revenues					
Interest Income	49	4	45	1211.0%	15
Transfers from Other Funds	-	-	-	0.0%	500
Miscellaneous Revenue	-	-	-	0.0%	100
<i>Total Non-Operating Revenues</i>	<i>49</i>	<i>4</i>	<i>45</i>	<i>1211.0%</i>	<i>615</i>
Total Revenues	7,099	29	7,070	24593.6%	615
<u>Expenditures</u>					
Other Services and Charges	87	129	(41)	-32.1%	175
Contractual Obligations	-	8	(8)	0.0%	100
Lake Walk Innovation Center Operations	-	-	-	0.0%	400
Admin. Reimbursement - General Fund	18	18	0	0.1%	74
Total Expenditures	106	156	(50)	-31.9%	749
Net Increase/(Decrease)	6,993	(127)	7,120	-5613.0%	(134)
Beginning Operating Funds	727	137	590	430.6%	137
Ending Operating Funds	\$ 7,720	\$ 10	\$ 7,710	76012.3%	\$ 3
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Liability/Workers Comp Ins Premiums	\$ 798	\$ 719	\$ 79	11.0%	\$ 2,875
<i>Total Operating Revenues</i>	798	719	79	11.0%	2,875
Non-Operating Revenues					
Interest Income	68	16	52	321.1%	65
Miscellaneous Revenues	13	-	13	0.0%	-
<i>Total Non-Operating Revenues</i>	81	16	65	398.4%	65
Total Revenues	879	735	144	19.6%	2,940
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	124	160	(36)	-22.8%	640
Supplies	56	22	34	156.4%	88
Maintenance	0	0	(0)	-70.8%	2
Other Services and Charges	51	43	8	18.5%	172
Judgment and Damage Claims	-	8	(8)	0.0%	30
Stop Loss Aggregate Refund	(16)	(30)	14	-47.2%	(140)
Liability Insurance	724	688	36	5.2%	945
Claims Administration	13	45	(32)	-70.4%	180
Workers Comp and Liability Claims	190	279	(89)	-32.0%	1,200
Admin. Reimbursement - General Fund	59	58	1	1.0%	233
<i>Total Operating Expenses</i>	1,200	1,273	(73)	-5.7%	3,350
Non-Operating Expenses					
Employee Health Center	-	-	-	0.0%	100
Equipment Replacement	-	0	(0)	0.0%	1
Transfer to Debt Service Fund	-	5	(5)	0.0%	19
<i>Total Non-Operating Expenses</i>	-	5	(5)	-100.0%	120
Total Expenditures	1,200	1,278	(77)	-6.1%	3,470
Net Increase/(Decrease)	(321)	(543)	221	-40.8%	(530)
Beginning Operating Funds	4,954	3,461	1,493	43.1%	3,461
Ending Operating Funds	\$ 4,633	\$ 2,918	\$ 1,714	58.7%	\$ 2,931
Days of Operating Funds	505	318	187		319
Target Operating Reserve	\$ 2,500	\$ 2,500			\$ 2,500

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Employee Contributions	\$ 589	\$ 595	\$ (6)	-1.0%	\$ 2,380
City Contributions	3,137	3,205	(68)	-2.1%	11,900
Retiree Health Premiums	153	164	(11)	-6.4%	656
<i>Total Operating Revenues</i>	<u>3,879</u>	<u>3,964</u>	<u>(85)</u>	<u>-2.1%</u>	<u>14,936</u>
Non-Operating Revenues					
Interest Income	125	7	118	1666.9%	28
Flex Admin Fee	2	2	(0)	-13.6%	7
Health Claim Rebates	119	-	119	0.0%	-
BISD Reimbursement	84	92	(8)	-8.4%	367
Transfer from Other Funds	-	-	-	0.0%	100
<i>Total Non-Operating Revenues</i>	<u>330</u>	<u>101</u>	<u>229</u>	<u>227.8%</u>	<u>503</u>
Total Revenues	<u>4,209</u>	<u>4,064</u>	<u>144</u>	<u>3.6%</u>	<u>15,438</u>
<u>Expenditures</u>					
Operating Expenses					
Administrative Reimbursements	51	57	(6)	-10.1%	226
Claims Administration	1	3	(2)	-53.5%	12
H.S.A. - Employer Paid	-	-	-	0.0%	345
Health Insurance Administration	118	12	106	846.7%	50
Health Insurance Claims	2,523	3,414	(891)	-26.1%	12,750
ACA Research and Reinsurance Fees	-	2	(2)	0.0%	7
Employee Assistance Program	5	5	(0)	-3.9%	21
Stop Loss Premium	190	386	(196)	-50.9%	1,545
<i>Total Operating Expenses</i>	<u>2,889</u>	<u>3,879</u>	<u>(991)</u>	<u>-25.5%</u>	<u>14,957</u>
Non-Operating Expenses					
Employee Health Center	55	94	(38)	-41.0%	374
BISD Health Center Expense	55	94	(39)	-41.6%	374
<i>Total Non-Operating Expenses</i>	<u>110</u>	<u>187</u>	<u>(77)</u>	<u>-41.3%</u>	<u>749</u>
Total Expenditures	<u>2,998</u>	<u>4,067</u>	<u>(1,068)</u>	<u>-26.3%</u>	<u>15,705</u>
Net Increase/(Decrease)	1,210	(2)	1,213	-51139.8%	(267)
Beginning Operating Funds	9,946	8,818	1,127	12.8%	8,818
Ending Operating Funds	<u>\$ 11,156</u>	<u>\$ 8,816</u>	<u>\$ 2,340</u>	<u>26.5%</u>	<u>\$ 8,551</u>
Days of Operating Funds	272	215	57		199
Target Operating Reserve					
60 Days of Budgeted Expenditures	\$ 2,582	\$ 2,582			\$ 2,582

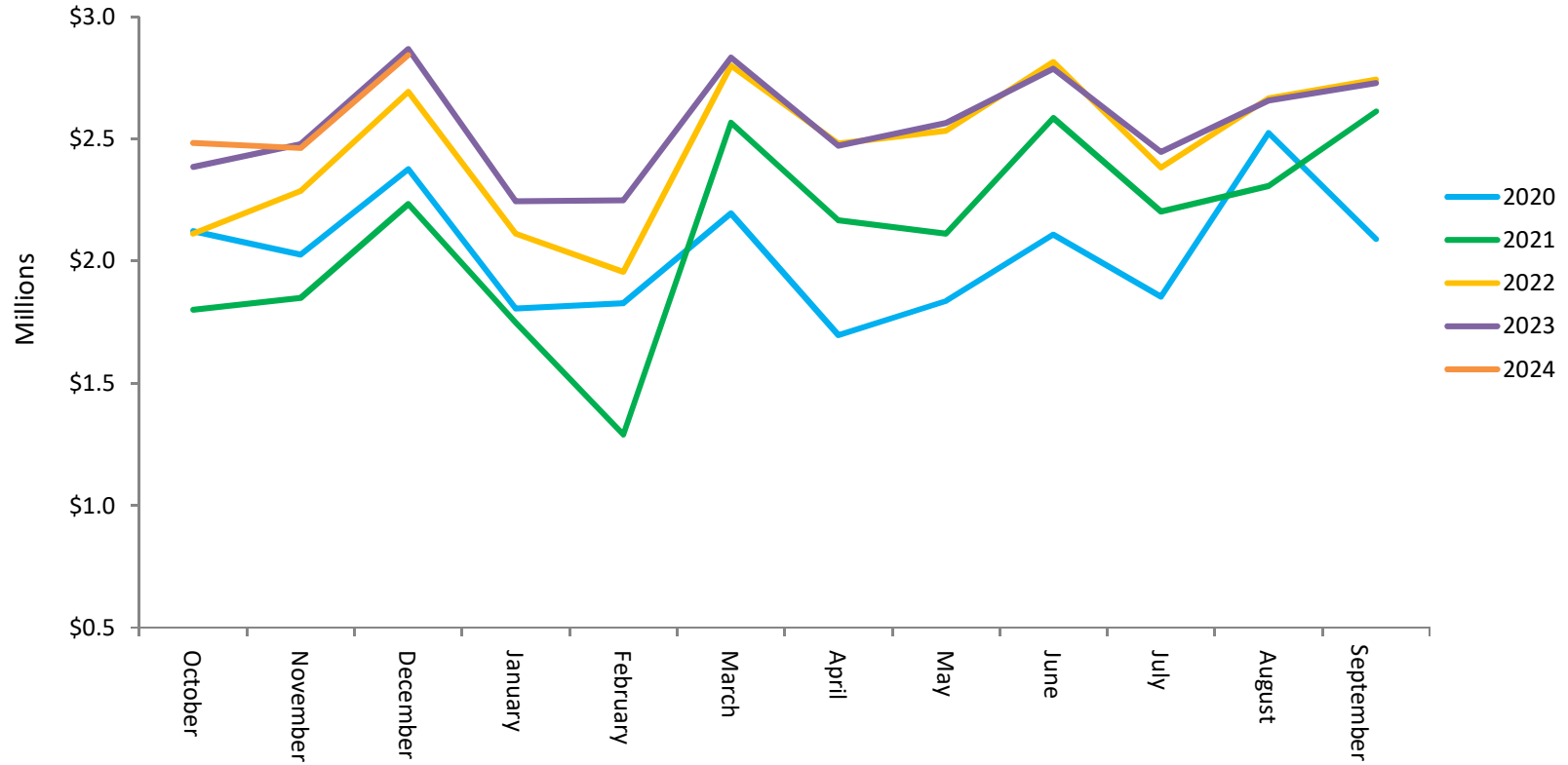
Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Warehouse Fund Summary
December 31, 2023
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Fuel Mark-up	\$ 30	\$ 24	\$ 6	24.7%	\$ 112
Inventory Markup	4	3	1	32.2%	12
<i>Total Operating Revenues</i>	<u>34</u>	<u>27</u>	<u>7</u>	<u>25.5%</u>	<u>124</u>
Non-Operating Revenues					
Interest Income	1	0	0	69.6%	2
Admin. Reimbursements and Transfers	69	69	(0)	0.0%	277
<i>Total Non-Operating Revenues</i>	<u>70</u>	<u>70</u>	<u>0</u>	<u>0.4%</u>	<u>279</u>
Total Revenues	<u>104</u>	<u>96</u>	<u>7</u>	<u>7.3%</u>	<u>402</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	61	67	(6)	-9.3%	270
Supplies	1	5	(3)	-71.0%	18
Maintenance and Services	2	3	(1)	-28.5%	14
Admin. Reimbursement - General Fund	12	12	0	0.1%	48
<i>Total Operating Expenses</i>	<u>77</u>	<u>87</u>	<u>(10)</u>	<u>-12.0%</u>	<u>350</u>
Non-Operating Expenses					
Over/Short Fuel and Inventory	(0)	-	(0)	0.0%	-
Annual Capital	-	11	(11)	0.0%	45
Transfer to Debt Service - Pensions	-	2	(2)	0.0%	8
<i>Total Non-Operating Expenses</i>	<u>(0)</u>	<u>13</u>	<u>(13)</u>	<u>-101.4%</u>	<u>53</u>
Total Expenditures	<u>77</u>	<u>101</u>	<u>(24)</u>	<u>-23.7%</u>	<u>403</u>
Net Increase/(Decrease)	27	(4)	31	-745.0%	(0)
Beginning Operating Funds	26	2	24	1269.1%	2
Ending Operating Funds	<u>\$ 53</u>	<u>\$ (2)</u>	<u>\$ 55</u>	<u>-2470.0%</u>	<u>\$ 2</u>
Days of Operating Funds	48	(2)	50		1
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

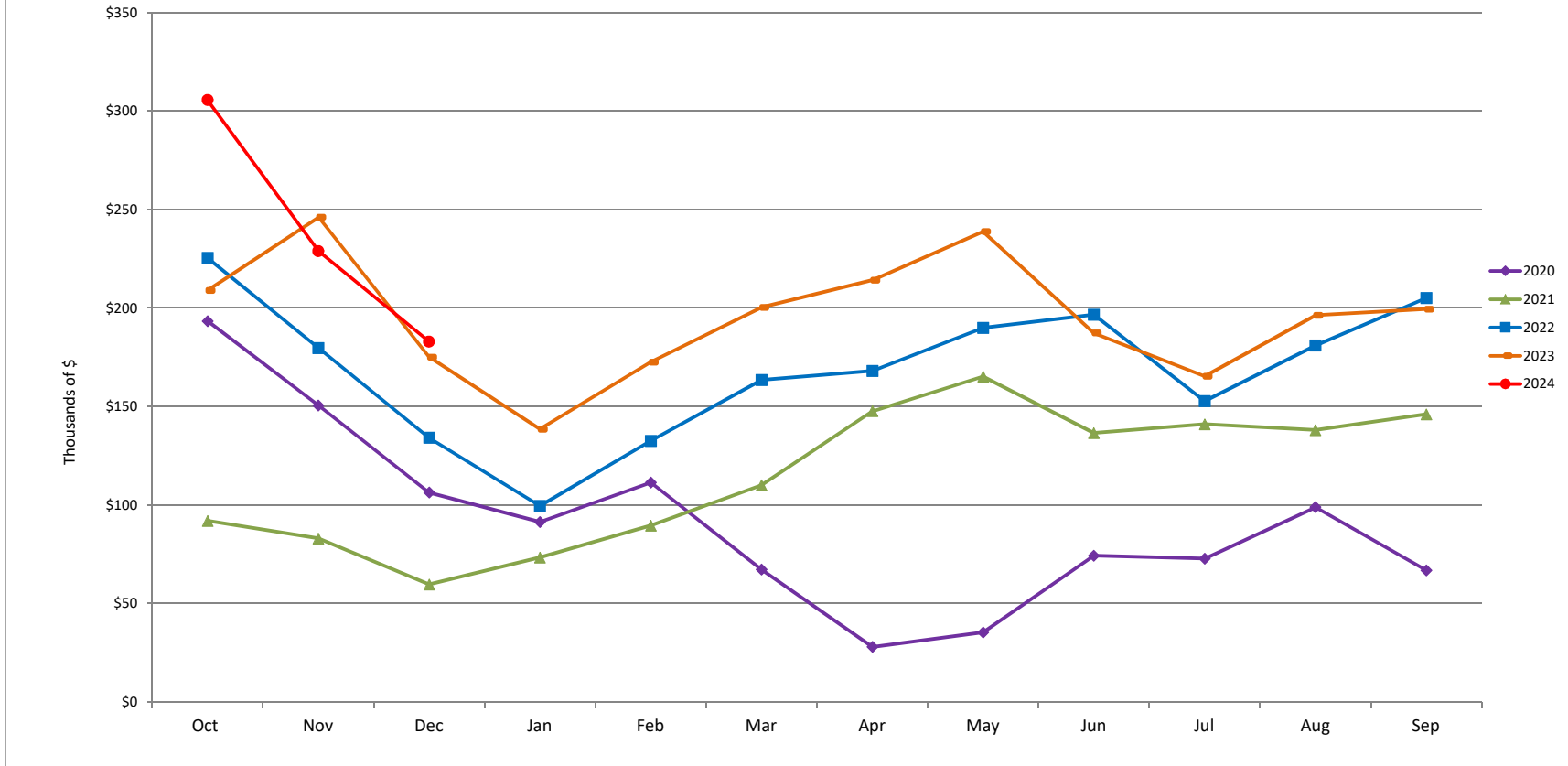
Operating Funds = Working Capital

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 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	\$ 208,911	\$ 246,053	\$ 174,994	\$ 138,482	\$ 172,513	\$ 200,287	\$ 214,094	\$ 238,758	\$ 187,285	\$ 165,390	\$ 196,282	\$ 199,429	\$ 2,342,478
Total for FY 2024	\$ 305,447	\$ 228,812	\$ 182,858										\$ 717,117
Monthly budget	\$ 299,000	\$ 207,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 207,000	\$ 207,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 2,300,000

YTD Budget \$ 1,380,000
\$Over/(Under) YTD \$ 962,478
% Over/(Under) YTD 69.74%

FY 2023 Budget \$ 2,300,000