



QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2024

FOR THE SIX MONTHS ENDING MARCH 31, 2024

Preliminary and Unaudited

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CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2024 Adopted Budget
Governmental Funds				
General	\$ 8,604	\$ 15,905	\$ (7,301)	\$ (3,081)
Debt Service	11,024	10,978	46	(981)
Hotel/Motel Tax	(20)	(426)	406	(529)
Oil & Gas Fund	204	181	23	363
Capital Reserve Fund	27	20	7	40
Midtown Park Operations	(509)	(628)	118	(483)
Midtown Park Construction	-	-	-	-
Phillips Event Center	(801)	(555)	(246)	(38)
Queen and Palace Theaters	(35)	44	(79)	(53)
Street Improvement Fund	2,212	1,863	348	(3,495)
Drainage Improvement	20	140	(120)	(495)
TIRZ #10-Traditions	4,342	4,306	36	2,746
TIRZ #19-Nash Street	475	465	10	397
TIRZ #21-Downtown Bryan	223	214	9	(188)
TIRZ #22-Target	207	189	18	(14)
TIRZ #22-North	128	98	29	(16)
Community Development	(230)	(244)	15	-
Grant Fund	3	-	3	-
ARPA Fund	272	-	272	-
Court Technology	18	(1)	19	(2)
Miscellaneous Trusts	73	-	73	-
Enterprise Funds				
BTU - City	3,251	(3,090)	6,341	14,761
BTU - Rural	(782)	(3,592)	2,810	795
Water	2,825	1,150	1,675	(7,095)
Wastewater	1,781	985	797	(4,218)
Solid Waste	550	88	463	(238)
Airport	(143)	(336)	193	(130)
Bryan Commerce & Development	6,961	(143)	7,104	(134)
Internal Service Funds				
Self-Insurance Fund	22	(499)	520	(530)
Employee Benefits Fund	2,914	(261)	3,175	(267)
Warehouse Fund	5	(5)	10	(0)
Change in Fund Balance	\$ 43,624	\$ 26,848	\$ 16,776	\$ (2,884)

General Fund

The General Fund preliminary Fund Balance Available for Operations at March 31, 2024 was \$53.5M, or 159 days of Operating Expenditures. This balance is \$12.8M, or 19.3%, 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 over budget by \$7.5M, or 16.5%. Additionally, the City has restricted and committed fund balances totaling \$9.8M which is lower than the projected balance of \$13.6M due to the spending of restricted funds. A discussion of the revenue and expenditure variances is included below.

Revenue Narrative

General Fund Revenues, not including Transfers In or ROW Payments, are \$643k, or 1.2%, above budget. Notable variances include:

Sales Tax: City Sales Tax revenue is \$15.1M and is over budget \$236k, or 1.6%. The budget variance is driven by increased sales tax revenues from food services, big box retailers, general services, and inflation.

Property Tax: Property Tax revenue is under budget \$791k, or 2.6%. The variance is driven by the timing of collections compared to historical trends.

Franchise Fees: Franchise Fees revenue is under budget \$111k primarily due to timing of cable, telephone, oil, and gas revenues.

Building Permits/Licenses: Building Permits/Inspections is over budget due to increases in single family residential building permit sales.

Charges for Services: Ambulance revenue is under budget due to a 11.0% decrease in runs and a 14.4% decrease in revenue per run.

Interest Income: Interest Income is over budget \$215k, or 43.0%, due to higher than anticipated interest rates.

Miscellaneous Income: Miscellaneous revenue is over budget due to the annual payment to the City in lieu of taxes, fire reimbursements which are over budget \$178k and other fire department revenues which are over budget \$131k. The variances are offset by other miscellaneous revenue which is under budget \$183k.

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

Expenditure Narrative

General Fund expenditures are \$7.5M, or 16.5%, over budget. 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 \$746k, or 3.0%. Factors include Fire and EOC Supplies which is over budget \$872k due to first aid supplies and uniforms, Fire and EOC Salaries and Benefits which is over budget \$544k due to utilization of overtime funds to support the Mobile Integrated Health program. This is offset by Police Salaries and Benefits which is under budget by \$469k due to vacancies earlier in year, Police Supplies which is under budget by \$119k, Municipal Court Salaries and Benefits which is under budget \$62k, Municipal Court Utilities which is under budget \$41k.

Public Works: Public Works is under budget by \$480k, or 16.4%. Factors include Salaries and Benefits which is under budget by \$340k due to 8 vacancies, Professional Services which is under budget \$41k and Supplies and Maintenance which is under budget \$90k.

Support Services: Support Services are under budget by \$47k, or 0.6% primarily due to Salaries and Benefits which is under budget by \$106k (currently 3 vacancies).

General Administration: General Administration is under budget by \$524k, or 17.1% primarily due to Economic Development Contributions which is under budget \$171k, the Builder Incentive Program which is under budget \$38k, Salaries and Benefits which is under budget \$32k (currently no vacancies) and other expenditures, including, elections, public relations, and contractual services, which are under budget by \$283k collectively.

Non-Departmental: Non-Departmental is over budget by \$2.1M, or 45.2% due to the chapter 380 economic development agreement amendment with Crossfulton Investments.

CIP Reimbursement Resolutions: CIP Reimbursement Resolutions are not budgeted on an annual basis. Spending is dependent on timing of the designated projects. CIP Reimbursement Resolutions are over budget \$6.0M due to the timing of projects.

Other Funds

Other Governmental Funds

Debt Service Fund: Total revenues are under budget by \$138k, or 1.0%, primarily due to Property Tax collections which is under budget by \$265k, or 1.9%, due to the timing of collections compared to historical trends, and BVSWMA interest payments which are under budget \$4k. This is partially offset by Interest Income which is over budget by \$136k.

Special Revenue Funds

Hotel Tax Fund: Total revenues are over budget by \$396k, or 39.5%, primarily due to Room Tax revenues which is over budget by \$393k, or 40.7%, due to higher than anticipated activity. Total expenditures are under budget by \$11k, or 0.7% due to the timing of contribution payments and single purpose events.

Oil and Gas Fund: Total revenues are over budget by \$23k, or 12.6%, primarily due to Royalties being more than anticipated based on historical trends.

Midtown Park Operations Fund: Total revenues are over budget by \$240k, or 31.8%, due to greater than anticipated sales. Total expenditures are over budget by \$122k, or 8.8%, primarily due to Legends Event Center ("LEC") 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 \$52k, or 5.0%, primarily due to delays in the reopening of the event center as a result of ongoing repairs due to the February 2021 Winter Storm. Total expenditures are over budget \$193k, or 12.0%, primarily due to Capital expenditures which are over budget by \$143k due to timing.

Queen and Palace Theaters Fund: Total revenues are over budget by \$3k, or 0.6%, and consists of Theater revenue which is over budget \$79k and Transfers In from General Fund which is under budget by \$76k. Total expenditures are over budget by \$82k, or 16.8%, 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 \$331k, or 10.2%, due to higher than anticipated Transportation Fees which is over budget by \$89k as well as higher than anticipated interest income which is over budget by \$244k. Total expenditures are under budget by \$17k, or 1.3%, primarily due to the timing of maintenance projects which are over budget \$25k as well as the timing of Annual Capital which is under budget by \$54k.

Drainage Fund: Total revenues are over budget by \$64k, or 12.4%, due to higher than anticipated Drainage Fees which is over budget by \$40k as well as Interest Income which is over budget by \$23k. Total expenditures are over budget by \$184k, or 49.3%, primarily due to the timing of storm system capital projects.

Enterprise Funds

BTU – City Fund: Total revenues are under budget by \$1.7M, or 1.5%, due to Fuel Revenues which is under budget by \$2.5M as a result of moderate temperatures compared to prior years, Other Operating Revenue which is over budget by \$592k from the Dansby insurance receipt. Variances are offset by Interest Income which is over budget by \$1.2M. Total expenditures are under budget by \$8.0M, or 7.1%, due to Energy Cost which is under budget \$2.5M, Annual Capital which is under budget \$6.5M, TCOS Expense which is under budget \$552k, and ROW Payments which is under budget \$138k. Variances are offset by overages in Capacity Cost which is over budget \$743k.

BTU – Rural Fund: Total revenues are over budget by \$94k, or 0.3%, primarily due to Interest Income which is over budget \$259k and Regulatory Charge Pass Thru which is under budget \$155k. Total expenditures are under budget by \$2.7M, or 8.9%, due to Annual Capital which is under budget by \$1.25M, or 43.6%, due to project timing, Departmental Expenses which are under budget \$713k, or 48.3%, Regulatory Charge which is under budget \$155k, or 4.3% and deficits in Base and Fuel Purchased Power which in the aggregate are over budget \$53k.

Water Fund: Total revenues are over budget by \$1.6M, or 23.5%, primarily due to increased Water Sales and higher than anticipated Interest Income. Total expenditures are under budget by \$100k, or 1.8%, primarily due to Debt Service which is under budget \$282k, or 47.5%, and Water Administration which is under budget \$100k. Variances are offset by overages in Water Production which is over budget \$264k, or 18.3%, due to maintenance and utility expenses, and Right of Way Payments which is over budget \$68k, or 24.0%.

Wastewater Fund: Total revenues are over budget by \$564k, or 7.5%, due to Sewer System Revenue which is over budget by \$394k, Interest Income which is over budget by \$122k, and Pretreatment Fees which is over budget \$55k. Total expenditures are under budget by \$233k, or 3.6%, due to Annual Capital which is under budget \$78k, or 4.5%, due to the timing of Annual Capital, savings in Wastewater Collection of \$54k, Wastewater Administration of \$27k and Wastewater Treatment of \$45k, due to savings in utilities and maintenance expenses.

Solid Waste Fund: Total revenues are over budget by \$239k, or 6.4%, due to Commercial and Residential Refuse which are over budget \$180k and interest income which is over budget \$103k. Total expenditures are under budget \$172k, or 3.9%, due to savings in the Recycling and Call Center departments which are under budget \$56k collectively due to savings in salaries and benefits (currently 3 vacancies in the Recycling department), as well as savings in the miscellaneous expense category. Transfers to the Water department is under budget \$51k, and Debt Service is under budget \$29k. Capital is also under budget \$69k due to the timing of capital expenditures.

Airport Fund: Total revenues are over budget by \$12k, or 3.4%, primarily due to Fuel Revenue which is over budget \$16k. Total expenditures are under budget by \$180k, or 26.2%, primarily due to Fuel for Resale which is under budget \$86k, Salaries and Benefits which is under budget \$25k (currently 1 vacancy), maintenance and other services and charges which in the aggregate are under budget \$34k, and Debt Service which is under budget \$28k.

Bryan Commerce & Development Fund: Total revenues are over budget by \$7.1M, primarily due to the sale of the Lake Walk Innovation Center. Total expenditures are over budget by \$22k, or 11.1%, due to savings in Other Services and Charges which is over budget \$18k.

Internal Service Funds

Self-Insurance Fund: Total revenues are over budget by \$222k, or 15.4%, due to Liability and Workers Comp Insurance Premiums which is over budget by \$88k, and Interest Income which is over budget \$114k. Total expenditures are under budget by \$298k, or 15.4%, due primarily to Workers Comp and Liability Claims which is under budget \$236k.

Employee Benefits Fund: Total revenues are over budget by \$1.6M, or 21.1%, primarily due to City Contributions which is over budget by \$369k, unbudgeted Health Claim Rebates of \$413k, unbudgeted Wellness Credit from BCBS of \$300k and Interest Income which is over budget by \$257k. Total expenditures are under budget by \$1.6M, or 19.8%, primarily due to Health Insurance Claims which is under budget by \$1.4M, Stop/Loss Premiums which is under budget by \$310k, and Health Center expenses which is under budget \$101k in the aggregate. Variances are offset by health administration costs which are over budget \$245k.

CITY OF BRYAN, TEXAS
General Fund Summary
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues:</u>					
City Sales Tax	\$ 15,120	\$ 14,883	\$ 236	1.6%	\$ 30,300
Property Tax	30,111	30,901	(791)	-2.6%	34,270
Franchise Fees	817	928	(111)	-12.0%	1,957
Licenses & Permits	686	467	219	47.0%	934
Grants	725	714	12	1.6%	1,420
Charges for Services	3,293	3,467	(174)	-5.0%	6,406
Fines	811	843	(32)	-3.8%	1,686
Miscellaneous/Shared Tax	2,367	1,083	1,283	118.5%	2,175
Subtotal Revenues	53,930	53,287	643	1.2%	79,148
ROW Payments	7,863	8,283	(420)	-5.1%	16,711
Transfers In	-	-	-	0.0%	1,477
Total Revenues, Transfers & ROW	61,793	61,570	223	0.4%	97,337
<u>Expenditures:</u>					
Public Safety	26,011	25,265	746	3.0%	53,313
Public Works	2,443	2,923	(480)	-16.4%	6,447
Development Services	1,584	1,704	(120)	-7.0%	3,504
Community Services	3,743	3,901	(159)	-4.1%	9,537
Support Services	7,222	7,269	(47)	-0.6%	15,989
General Administration	2,543	3,067	(524)	-17.1%	6,286
Non-departmental	6,781	4,670	2,111	45.2%	12,314
CIP Reimb. Resolutions	5,996	-	5,996	100.0%	-
Administrative Reimbursements	(3,134)	(3,134)	0	0.0%	(6,973)
Total Expenditures	53,189	45,665	7,524	16.5%	100,417
Net Increase/(Decrease)	8,604	15,905	(7,301)	-45.9%	(3,081)
Beginning Fund Balance	44,878	50,393	(5,515)	-10.9%	50,393
Ending Fund Balance	53,482	66,298	(12,816)	-19.3%	47,312
Restricted or Committed Fund Balance	5,996	9,692	(3,696)	-38.1%	9,692
Committed for Drainage Projects	3,851	3,910	(58)	-1.5%	3,910
Fund Balance Available for Operations	\$ 43,635	\$ 52,696	\$ (9,061)	-17.2%	\$ 33,711
# of Days of Reserve	159	192	(33)		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
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Property Tax	\$ 13,416	\$ 13,681	\$ (265)	-1.9%	\$ 15,113
Delinquent Collections	31	35	(4)	-12.8%	70
Interest Income	186	50	136	272.1%	100
BVSWMA	34	38	(4)	-11.8%	377
Subtotal Revenues	13,666	13,804	(138)	-1.0%	15,660
Transfers In	623	538	85	15.9%	3,160
<i>Total Non-Operating Revenues</i>	<i>623</i>	<i>538</i>	<i>85</i>	<i>15.9%</i>	<i>3,160</i>
Total Revenues and Transfers	14,289	14,341	(53)	-0.4%	18,820
<u>Expenditures</u>					
Debt Service	3,264	3,359	(94)	-2.8%	19,791
Debt Expense	-	5	(5)	0.0%	10
Total Expenditures	3,264	3,364	(99)	-3.0%	19,801
Net Increase/(Decrease)	11,024	10,978	46	0.4%	(981)
Beginning Operating Funds	3,731	3,206	525	16.4%	3,206
Ending Operating Funds	\$ 14,756	\$ 14,184	\$ 572	4.0%	\$ 2,225
Days of Operating Funds	272	261	11		41
Operating Reserve					
30 Days of Operating Expenses	\$ 1,650	\$ 1,650			\$ 1,650

CITY OF BRYAN, TEXAS
Hotel Tax Fund Summary
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Room Tax Receipts	\$ 1,359	\$ 966	\$ 393	40.7%	\$ 2,300
Misc. Revenues	3	-	3	100.0%	-
Interest Income	35	35	(0)	-0.6%	70
Total Revenues	1,397	1,001	396	39.5%	2,370
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Bryan Arts Affiliates	-	56	(56)	0.0%	112
Chamber of Commerce	-	-	-	0.0%	5
Communications/Marketing (City of Bryan)	11	38	(26)	-69.6%	75
Destination Bryan	1,135	1,135	-	0.0%	2,270
Historical Restoration	-	65	(65)	0.0%	130
Park & Rec Expense (City of Bryan)	34	48	(15)	-30.3%	97
The Stella Hotel	138	75	63	84.2%	200
Subtotal Program Grants	1,318	1,417	(99)	-7.0%	2,889
<u>Single Purpose/Events Grants</u>					
	-	10	(10)	0.0%	10
Amigos of the Brazos Valley	15	-	15	100.0%	-
TAMU Game day Traffic Shuttle	83	-	83	100.0%	-
Subtotal Single Purpose/Event Grants	98	10	88	880.0%	10
Total Expenditures	1,416	1,427	(11)	-0.7%	2,899
Net Increase/(Decrease)	(20)	(426)	406	-95.4%	(529)
Beginning Operating Funds	1,787	1,982	(195)	-9.8%	1,982
Ending Operating Funds	\$ 1,767	\$ 1,556	\$ 211	13.6%	\$ 1,453
Days of Operating Funds	223	196	27		183
<u>Minimum Operating Reserve Requirement</u>					
60 Days of Operating Expenses	\$ 476	\$ 476			\$ 476

CITY OF BRYAN, TEXAS
Oil & Gas Fund Summary
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Property Taxes	\$ 99	\$ 99	\$ -	0.0%	\$ 198
Royalties	69	60	9	15.2%	120
Interest Income	36	23	14	61.4%	45
Total Revenues	204	181	23	12.6%	363
Total Expenditures					
	-	-	-	0.0%	-
Net Increase/(Decrease)	204	181	23	12.6%	363
Beginning Operating Funds	1,519	1,527	(8)	-0.5%	1,527
Ending Operating Funds	\$ 1,723	\$ 1,708	\$ 15	0.9%	\$ 1,890
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Capital Reserve Fund Summary
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Interest Income	\$ 27	\$ 20	\$ 7	36.8%	\$ 40
Total Revenues	27	20	7	36.8%	40
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	27	20	7	36.8%	40
Beginning Operating Funds	1,259	1,267	(8)	-0.6%	1,267
Ending Operating Funds	\$ 1,287	\$ 1,287	\$ (0)	0.0%	\$ 1,307
Minimum Target Fund Balance \geq \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Midtown Park Operations Fund Summary
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Legends Event Center Revenues	\$ 800	\$ 563	\$ 238	42.3%	\$ 1,350
Travis Park Fields Revenues	87	46	41	89.9%	110
Ground Lease Revenues	57	62	(5)	-8.1%	125
Interest Income	51	23	29	128.2%	45
Miscellaneous	-	62	(62)	0.0%	-
Total Revenues	996	756	240	31.8%	1,630
<u>Transfers</u>					
Transfer In from General Fund	-	-	-	0.0%	1,840
Total Transfers	-	-	-	0.0%	1,840
Total Revenues and Transfers	996	756	240	31.8%	3,470
<u>Expenditures</u>					
Legends Event Center:					
Contract Labor	245	159	86	53.9%	700
Supplies and Operating	511	598	(87)	-14.5%	1,280
Repairs and Maintenance	143	77	65	84.6%	100
Contractual Services	172	91	81	89.6%	400
Annual Capital	20	-	20	100.0%	-
Legends Event Center Expenditures	1,091	925	166	17.9%	2,480
Travis Park Fields:					
Contract Labor	71	45	26	56.3%	200
Supplies and Operating	58	63	(4)	-7.2%	190
Repairs and Maintenance	0	8	(8)	-97.4%	20
Contractual Services	20	21	(1)	-4.0%	50
Annual Capital	64	-	64	100.0%	196
Travis Park Fields Expenditures	214	137	77	55.7%	656
Midtown Park - Other:					
Salaries and Benefits	88	127	(40)	-31.0%	262
Supplies and Operating	77	69	8	11.6%	138
Repairs and Maintenance	12	27	(15)	-56.0%	100
Contractual Services	5	25	(20)	-80.0%	50
Annual Capital	19	73	(54)	-73.8%	267
Other Expenditures	201	321	(121)	-37.5%	817
Total Expenditures	1,506	1,384	122	8.8%	3,953
Net Increase/(Decrease)	(509)	(628)	118	-18.9%	(483)
Beginning Operating Funds	2,163	537	1,626	302.8%	537
Ending Operating Funds	\$ 1,653	\$ (91)	\$ 1,744	-1919.7%	\$ 54
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Phillips Event Center ("PEC") Fund Summary
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating - Golf Course	\$ 425	\$ 296	\$ 130	43.8%	\$ 1,300
Operating - Facilities	145	383	(238)	-62.1%	1,000
Total Revenues	570	679	(108)	-16.0%	2,300
Transfers In from General Fund	431	375	56	14.9%	1,500
Total Transfers	431	375	56	14.9%	1,500
Total Revenues and Transfers	1,001	1,054	(52)	-5.0%	3,800
<u>Expenditures</u>					
Golf Course:					
Contract Labor	246	209	37	17.6%	600
Supplies	119	45	74	161.7%	200
Maintenance	26	27	(1)	-3.3%	120
Contractual Engineering/Planning	9	-	9	100.0%	-
Annual Capital	289	202	87	42.9%	404
Golf Course Expenditures	689	484	205	42.3%	1,324
Facilities:					
Supplies	116	114	2	2.0%	300
Cost of Goods Sold	70	100	(30)	-30.4%	200
Maintenance	13	23	(10)	-43.6%	100
Contract Labor	146	182	(36)	-19.6%	800
Annual Capital	556	500	56	11.2%	500
Facilities Expenditures	900	918	(18)	-2.0%	1,900
Other:					
Insurance	14	12	2	20.6%	24
Equipment Rentals	70	20	50	251.6%	40
Management Fees and Incentives	110	175	(65)	-36.9%	350
Maintenance	18	-	18	100.0%	-
Annual Capital	-	-	-	0.0%	200
Other Expenditures	214	207	7	3.1%	614
Total Expenditures	1,803	1,609	193	12.0%	3,838
Net Increase/(Decrease)	(801)	(555)	(246)	44.3%	(38)
Beginning Operating Funds	382	49	333	678.9%	49
Ending Operating Funds	\$ (419)	\$ (506)	\$ 87	-17.2%	\$ 11
Days of Operating Funds	(40)	(48)	8		1

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Queen and Palace Theaters Fund Summary
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Theater Operating Revenue	\$ 214	\$ 135	\$ 79	58.4%	\$ 325
Total Revenues	214	135	79	58.4%	325
<u>Transfers</u>					
Transfer In from General Fund	324	400	(76)	-19.0%	800
Total Transfers	324	400	(76)	-19.0%	800
Total Revenues and Transfers	539	536	3	0.6%	1,125
<u>Expenditures</u>					
Facilities:					
Supplies	74	125	(51)	-40.6%	300
Maintenance	-	10	(10)	0.0%	25
Utilities	10	8	2	25.0%	20
Advertising	54	21	33	158.1%	50
Insurance	3	-	3	100.0%	-
Contract Labor & Services	221	156	64	41.2%	425
Management Fees and Incentives	125	125	-	0.0%	250
Miscellaneous	74	42	32	77.6%	100
Annual Capital	8	-	8	100.0%	-
Theater Expenditures	568	487	81	16.6%	1,170
Other:					
Insurance	5	4	1	36.1%	8
Other Expenditures	5	4	1	36.1%	8
Total Expenditures	574	491	82	16.8%	1,178
Net Increase/(Decrease)	(35)	44	(79)	-179.8%	(53)
Beginning Operating Funds	210	59	151	-179.8%	59
Ending Operating Funds	\$ 175	\$ 103	\$ 71	69.1%	\$ 6
Days of Operating Funds	55	32	22		2

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Street Improvement Fund Summary
March 31, 2024
(in thousands)

	YTD	YTD	YTD	YTD	FY2024
Revenues	Actual	Budget	Budget	Variance	Adopted
			Variance	%	Budget
Fees	\$ 3,239	\$ 3,150	\$ 89	2.8%	\$ 6,300
Penalties	33	35	(2)	-5.2%	70
Interest Income	294	50	244	488.9%	100
Total Revenues	3,566	3,235	331	10.2%	6,470
Expenditures					
Street Improvement Maintenance	328	302	25	8.3%	5,605
Professional Services	-	-	-	0.0%	570
Uncollectible Accounts	15	12	3	21.6%	24
Contractual Services	8	-	8	100.0%	-
Annual Capital	846	900	(54)	-6.0%	3,100
Transfer to Debt Service	66	66	0	0.0%	373
Billing Services Reimbursements	66	66	0	0.0%	132
Admin. Reimbursement - General Fund	25	25	0	0.8%	160
Total Expenditures	1,354	1,372	(17)	-1.3%	9,965
Net Increase/(Decrease)	2,212	1,863	348	18.7%	(3,495)
Beginning Operating Funds	12,567	3,664	8,904	243.0%	3,664
Ending Operating Funds	\$ 14,779	\$ 5,527	\$ 9,252	167.4%	\$ 169
Days of Operating Funds	541	202	339		6
Target Operating Reserve					
60 Days of Operating Expenses	\$ 1,638	\$ 1,638			\$ 1,638

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Drainage Fund Summary
March 31, 2024
(in thousands)

	YTD	YTD	YTD	YTD	FY2024
	Actual	Budget	Budget	Variance	Adopted
			Variance	%	Budget
<u>Revenues</u>					
Fees	\$ 540	\$ 500	\$ 40	8.1%	\$ 1,000
Penalties	6	5	0	0.7%	11
Interest Income	31	8	23	311.3%	15
Total Revenues	577	513	64	12.4%	1,026
<u>Expenditures</u>					
Contractual Engineering/Planning	137	19	118	613.9%	38
Uncollectible Accounts	2	2	(0)	-2.5%	5
Storm System Capital	287	200	87	43.5%	1,175
Contractual Services	-	-	-	0.0%	-
Transfer to Debt Service	25	46	(21)	-45.2%	91
Billing Services Reimbursements	25	25	0	0.0%	50
Admin. Reimbursement - General Fund	81	81	0	0.0%	161
Total Expenditures	557	373	184	49.3%	1,521
Net Increase/(Decrease)	20	140	(120)	-85.7%	(495)
Beginning Operating Funds	1,425	550	875	159.2%	550
Ending Operating Funds	\$ 1,445	\$ 690	\$ 755	109.4%	\$ 55
Days of Operating Funds	347	166	181		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
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 2,877	\$ 2,877	\$ -	0.0%	\$ 3,224
Property Tax - County	1,431	1,422	9	0.6%	1,596
Interest Income	80	50	30	60.7%	100
Total Revenues	4,388	4,349	39	0.9%	4,920
<u>Expenditures</u>					
Transfer to Debt Service Fund	21	31	(10)	-31.3%	707
Transfers Out	-	-	-	0.0%	1,442
Contractual and Professional Services	25	12	13	100.0%	25
Total Expenditures	46	43	3	6.7%	2,174
Net Increase/(Decrease)	4,342	4,306	36	0.8%	2,746
Beginning Operating Funds	2,532	2,871	(339)	-11.8%	2,871
Ending Operating Funds	\$ 6,874	\$ 7,176	\$ (303)	-4.2%	\$ 5,616
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 468	\$ 468	\$ (0)	0.0%	\$ 524
Interest Income	15	5	10	200.9%	10
Total Revenues	483	473	10	2.1%	534
<u>Expenditures</u>					
Transfer to Debt Service Fund	7	7	(0)	-0.1%	137
Total Expenditures	7	7	(0)	-0.1%	137
Net Increase/(Decrease)	475	465	10	2.2%	397
Beginning Operating Funds	509	537	(27)	-5.1%	537
Ending Operating Funds	\$ 985	\$ 1,002	\$ (17)	-1.7%	\$ 934
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 410	\$ 410	\$ -	0.0%	\$ 459
Interest Income	22	12	9	72.5%	25
Total Revenues	431	422	9	2.1%	484
<u>Expenditures</u>					
Contractual Services	-	-	-	0.0%	50
Miscellaneous Projects	-	-	-	0.0%	300
Transfer to Debt Service	208	208	0	0.2%	322
Total Expenditures	208	208	0	0.2%	672
Net Increase/(Decrease)	223	214	9	4.0%	(188)
Beginning Operating Funds	945	593	352	59.5%	593
Ending Operating Funds	\$ 1,168	\$ 807	\$ 361	44.8%	\$ 405
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 270	\$ 270	\$ -	0.0%	\$ 303
Interest Income	4	3	1	19.3%	6
Total Revenues	274	273	1	0.2%	309
<u>Expenditures</u>					
Transfer to Debt Service	66	66	(0)	0.0%	288
Transfer to Other Funds	-	17	(17)	0.0%	35
Total Expenditures	66	84	(18)	0.0%	323
Net Increase/(Decrease)	207	189	18	9.5%	(14)
Beginning Operating Funds	71	73	(2)	-3.2%	73
Ending Operating Funds	\$ 279	\$ 263	\$ 16	6.0%	\$ 59
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - North Fund Summary
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 137	\$ 137	\$ -	0.0%	\$ 153
Interest Income	3	1	2	131.2%	3
Total Revenues	139	138	2	1.2%	156
<u>Expenditures</u>					
Contractual Services	-	27	(27)	0.0%	55
Transfer to Debt Service	12	12	0	0.2%	116
Total Expenditures	12	39	(27)	0.0%	171
Net Increase/(Decrease)	128	98	29	29.6%	(16)
Beginning Operating Funds	82	85	(4)	-4.5%	85
Ending Operating Funds	\$ 209	\$ 184	\$ 25	13.8%	\$ 70
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
BTU - City
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues					
Retail	\$ 22,622	\$ 22,315	\$ 307	1.4%	\$ 51,104
Wholesale	8,998	8,957	42	0.5%	18,528
Fuel Revenues	36,850	39,364	(2,514)	-6.4%	89,949
Regulatory Charge Pass Thru	10,587	10,984	(397)	-3.6%	24,127
TCOS Revenue	20,493	21,357	(864)	-4.0%	43,195
Other Operating Revenues	3,067	2,475	592	23.9%	4,656
<i>Total Operating Revenues</i>	102,618	105,451	(2,833)	-2.7%	231,559
Non-Operating Revenues					
Interest Income	4,726	3,564	1,162	32.6%	7,127
Total Revenues	107,344	109,015	(1,670)	-1.5%	238,686
<u>Expenditures</u>					
Operating Expenses					
Energy Cost	36,850	39,364	(2,514)	-6.4%	89,949
Capacity Cost	1,139	396	743	0.0%	792
TCOS Expense	10,587	10,984	(397)	-3.6%	24,127
TCOS Expense - Wholesale	2,081	2,236	(155)	-6.9%	4,606
Departmental Expenses	16,687	14,894	1,794	12.0%	30,653
<i>Total Operating Expenses</i>	67,344	67,873	(529)	-0.8%	150,127
Non-Operating Expenses					
Admin. Reimbursement to COB	2,119	2,118	1	0.0%	4,236
Admin. Reimbursement from COB	(951)	(942)	(9)	0.9%	(1,884)
Annual Capital	16,853	23,350	(6,497)	-27.8%	31,429
Right of Way Payments	7,352	7,491	(138)	-1.8%	15,588
Debt Service	11,376	12,215	(839)	-6.9%	24,430
<i>Total Non-Operating Expenses</i>	36,749	44,231	(7,482)	-16.9%	73,799
Total Expenditures	104,093	112,104	(8,011)	-7.1%	223,926
Net Increase/(Decrease)	3,251	(3,090)	6,341	-205.2%	14,761
Beginning Operating Cash	112,656	118,135	(5,479)	(0)	118,135
	\$ 115,907	\$ 115,045	\$ 862	\$ 0	\$ 132,895
Rate Stabilization Fund					
	1,757	1,750	7	0.4%	1,750
Total	\$ 117,664	\$ 116,795	\$ 869	0.7%	\$ 134,645
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 40,861	\$ 40,861			\$ 40,861
Target Operating Reserve					
225 Days of Operating Expenses	\$ 102,153	\$ 102,153			\$ 102,153

CITY OF BRYAN, TEXAS
BTU - Rural
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues	\$ 13,866	\$ 13,942	(76)	(0.5%)	\$ 31,115
Fuel Revenues	8,653	8,622	32	0.4%	18,382
Regulatory Charge Pass Thru	3,446	3,601	(155)	(4.3%)	7,581
Other Operating Revenues	268	234	34	14.5%	467
	<u>26,233</u>	<u>26,399</u>	<u>(166)</u>	<u>(0.6%)</u>	<u>57,546</u>
Non-Operating Revenues					
Interest Income	845	586	259	44.3%	1,171
Total Revenues	<u>27,078</u>	<u>26,984</u>	<u>94</u>	<u>0.3%</u>	<u>58,717</u>
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	5,291	5,376	(85)	(1.6%)	11,304
Purchased Power - Fuel	8,653	8,622	32	0.4%	18,382
Regulatory Charge	3,446	3,601	(155)	(4.3%)	7,581
Departmental Expenses	764	1,477	(713)	(48.3%)	3,607
<i>Total Operating Expenses</i>	<u>18,155</u>	<u>19,076</u>	<u>(922)</u>	<u>(4.8%)</u>	<u>40,875</u>
Non-Operating Expenses					
Annual Capital	7,892	9,142	(1,250)	(43.6%)	12,332
Debt Service	1,813	2,358	(545)	(23.1%)	4,716
<i>Total Non-Operating Expenses</i>	<u>9,705</u>	<u>11,500</u>	<u>(1,795)</u>	<u>(15.6%)</u>	<u>17,048</u>
Total Expenditures	<u>27,860</u>	<u>30,576</u>	<u>(2,717)</u>	<u>(8.9%)</u>	<u>57,923</u>
Net Increase/(Decrease)	(782)	(3,592)	2,810	(78.2%)	795
Beginning Operating Cash	27,464	25,647	1,817		25,647
Ending Operating Cash	<u>\$ 26,682</u>	<u>\$ 22,055</u>	<u>\$ 4,627</u>	<u>21.0%</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
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Water Sales	\$ 6,847	\$ 5,683	\$ 1,164	20.5%	\$ 13,050
Water Penalties	68	62	6	10.1%	129
Miscellaneous	206	196	10	5.3%	489
<i>Total Operating Revenues</i>	<u>7,122</u>	<u>5,941</u>	<u>1,181</u>	<u>19.9%</u>	<u>13,668</u>
Non-Operating Revenues					
Interest Income	387	100	287	287.0%	200
Water Tap Fees	154	145	9	5.9%	280
Oil and Gas Royalty	0	-	0	0.0%	-
Inventory Markup	16	11	5	40.1%	23
Miscellaneous Non-Operating Income	26	115	(89)	-77.0%	230
Effluent Sales	542	360	182	50.6%	720
Transfers from Other Funds	23	23	(0)	0.0%	46
<i>Total Non-Operating Revenues</i>	<u>1,148</u>	<u>755</u>	<u>394</u>	<u>52.1%</u>	<u>1,499</u>
Total Revenues	<u>8,270</u>	<u>6,696</u>	<u>1,574</u>	<u>23.5%</u>	<u>15,167</u>
<u>Expenditures</u>					
Operating Expenses					
Water Administration	420	520	(100)	-19.1%	1,046
Water Production	1,709	1,445	264	18.3%	3,310
Water Distribution	1,368	1,377	(9)	-0.6%	2,916
Transfer to Other Funds	53	53	0	0.0%	107
Billing Services Reimbursements	271	273	(2)	-0.9%	546
Admin. Reimbursement - General Fund	282	282	(0)	0.0%	563
<i>Total Operating Expenses</i>	<u>4,103</u>	<u>3,950</u>	<u>153</u>	<u>3.9%</u>	<u>8,488</u>
Non-Operating Expenses					
Annual Capital	635	641	(6)	-1.0%	9,083
Right of Way Payments	353	284	68	24.0%	683
Paying Agent Fee	2	16	(15)	-90.8%	33
Miscellaneous Debt Expense	-	19	(19)	0.0%	38
Debt Service	353	635	(282)	-44.4%	3,938
<i>Total Non-Operating Expenses</i>	<u>1,342</u>	<u>1,596</u>	<u>(253)</u>	<u>-15.9%</u>	<u>13,774</u>
Total Expenditures	<u>5,445</u>	<u>5,546</u>	<u>(100)</u>	<u>-1.8%</u>	<u>22,262</u>
Net Increase/(Decrease)	2,825	1,150	1,675	145.6%	(7,095)
Beginning Operating Funds	14,722	11,087	3,635	32.8%	11,087
Ending Operating Funds	<u>\$ 17,547</u>	<u>\$ 12,238</u>	<u>\$ 5,309</u>	<u>43.4%</u>	<u>\$ 3,992</u>
Days of Unrestricted Cash	773	526	247		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
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Sewer System Revenue	\$ 7,127	\$ 6,732	\$ 394	5.9%	\$ 13,500
Sewer Penalties	58	57	1	1.4%	114
Miscellaneous	3	2	0	9.9%	5
Pretreatment Fees	347	292	55	18.7%	630
Hauler and Sewer Inspection Fees	58	34	25	72.6%	68
<i>Total Operating Revenues</i>	<i>7,592</i>	<i>7,118</i>	<i>475</i>	<i>6.7%</i>	<i>14,317</i>
Non-Operating Revenues					
Sewer Tap Fees	111	132	(21)	-15.9%	265
Miscellaneous Non-Operating Income	2	14	(12)	-84.1%	29
Transfers from Other Funds	156	156	0	0.0%	313
Interest Income	215	93	122	131.4%	200
<i>Total Non-Operating Revenues</i>	<i>485</i>	<i>396</i>	<i>89</i>	<i>22.5%</i>	<i>806</i>
Total Revenues	8,077	7,514	564	7.5%	15,123
<u>Expenditures</u>					
Operating Expenses					
Wastewater Administration	488	515	(27)	-5.2%	742
Wastewater Collection	1,187	1,241	(54)	-4.3%	2,588
Wastewater Pre-Treatment	41	54	(14)	-25.6%	109
Wastewater Treatment	1,436	1,481	(45)	-3.0%	3,048
Environmental Services	364	357	7	2.0%	729
Transfer to Other Funds	40	40	(0)	-0.1%	79
Billing Services Reimbursements	269	272	(2)	-0.9%	543
Admin. Reimbursement - General Fund	298	298	(0)	0.0%	596
<i>Total Operating Expenses</i>	<i>4,123</i>	<i>4,257</i>	<i>(134)</i>	<i>-3.2%</i>	<i>8,436</i>
Non-Operating Expenses					
Annual Capital	1,647	1,725	(78)	-4.5%	7,257
Right of Way Payments	356	346	11	3.1%	713
Paying Agent Fee	-	2	(2)	0.0%	5
Debt Service	170	198	(29)	-14.6%	2,932
<i>Total Non-Operating Expenses</i>	<i>2,173</i>	<i>2,272</i>	<i>(99)</i>	<i>-4.3%</i>	<i>10,906</i>
Total Expenditures	6,296	6,529	(233)	-3.6%	19,341
Net Increase/(Decrease)	1,781	985	797	80.9%	(4,218)
Beginning Operating Funds	9,373	9,483	(110)	-1.2%	9,483
Ending Operating Funds	\$ 11,155	\$ 10,468	\$ 687	6.6%	\$ 5,265
Days of Unrestricted Cash	404	453	(49)		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
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Residential Refuse	\$ 2,478	\$ 2,413	\$ 65	2.7%	\$ 4,826
Commercial Refuse	2,058	1,943	115	5.9%	3,885
Penalties	39	38	2	4.9%	75
License and Permit Fees	40	35	5	15.2%	70
Miscellaneous	3	3	(0)	-10.8%	7
<i>Total Operating Revenues</i>	<u>4,619</u>	<u>4,431</u>	<u>188</u>	<u>4.2%</u>	<u>8,863</u>
Non-Operating Revenues					
Interest Income	165	62	103	164.5%	125
Reimbursements and Transfers In	66	66	(0)	0.0%	131
<i>Total Non-Operating Revenues</i>	<u>231</u>	<u>128</u>	<u>103</u>	<u>80.2%</u>	<u>256</u>
Total Revenues	<u>4,850</u>	<u>4,560</u>	<u>290</u>	<u>6.4%</u>	<u>9,119</u>
<u>Expenditures</u>					
Operating Expenses					
Administration	2,558	2,530	28	1.1%	5,268
Call Center	187	208	(21)	-10.3%	426
Recycling	130	165	(35)	-21.3%	335
Billing Services Reimbursements	299	302	(3)	-0.9%	605
Admin. Reimbursement - General Fund	325	325	0	0.0%	650
<i>Total Operating Expenses</i>	<u>3,499</u>	<u>3,530</u>	<u>(31)</u>	<u>-0.9%</u>	<u>7,284</u>
Non-Operating Expenses					
Transfer to Wastewater	10	8	2	26.4%	15
Transfer to Water	8	59	(51)	0.0%	117
Right of Way Use Fee	227	222	5	2.4%	443
Debt Service	20	49	(29)	-58.4%	98
Annual Capital	536	605	(69)	-11.3%	1,400
<i>Total Non-Operating Expenses</i>	<u>801</u>	<u>942</u>	<u>(141)</u>	<u>-15.0%</u>	<u>2,074</u>
Total Expenditures	<u>4,300</u>	<u>4,472</u>	<u>(172)</u>	<u>-3.9%</u>	<u>9,357</u>
Net Increase/(Decrease)	550	88	463	528.2%	(238)
Beginning Operating Funds	7,923	6,354	1,569	24.7%	6,354
Ending Operating Funds	<u>\$ 8,473</u>	<u>\$ 6,441</u>	<u>\$ 2,032</u>	<u>31.5%</u>	<u>\$ 6,116</u>
Days of Unrestricted Cash	388	323	65		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
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 134	\$ 135	\$ (1)	-0.7%	\$ 270
Fuel Revenue	230	213	16	7.7%	530
<i>Total Operating Revenues</i>	<u>364</u>	<u>348</u>	<u>15</u>	<u>4.5%</u>	<u>800</u>
Non-Operating Revenues					
Grants and Reimbursements	-	-	-	0.0%	50
Interest Income	-	4	(4)	0.0%	8
Miscellaneous Revenues	2	1	1	64.8%	2
Transfers In	-	-	-	0.0%	1,014
<i>Total Non-Operating Revenues</i>	<u>2</u>	<u>5</u>	<u>(3)</u>	<u>-67.1%</u>	<u>1,074</u>
Total Revenues	<u>365</u>	<u>353</u>	<u>12</u>	<u>3.4%</u>	<u>1,874</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	173	201	(28)	-14.0%	413
Supplies	3	7	(5)	-62.5%	15
Fuel for Resale	131	218	(86)	-39.7%	450
Maintenance	47	64	(18)	-27.4%	129
Other Services and Charges	65	81	(16)	-20.0%	162
Admin. Reimbursement - General Fund	77	77	(0)	0.0%	155
<i>Total Operating Expenses</i>	<u>496</u>	<u>648</u>	<u>(153)</u>	<u>-23.6%</u>	<u>1,323</u>
Non-Operating Expenses					
Debt Service	13	41	(28)	-68.1%	81
Annual Capital	-	-	-	0.0%	600
<i>Total Non-Operating Expenses</i>	<u>13</u>	<u>41</u>	<u>(28)</u>	<u>-68.1%</u>	<u>681</u>
Total Expenditures	<u>509</u>	<u>689</u>	<u>(180)</u>	<u>-26.2%</u>	<u>2,004</u>
Net Increase/(Decrease)	(143)	(336)	193	-57.3%	(130)
Beginning Operating Funds	401	324	77	23.7%	324
Ending Operating Funds	<u>\$ 258</u>	<u>\$ (12)</u>	<u>\$ 269</u>	<u>-2290.2%</u>	<u>\$ 194</u>
Days of Unrestricted Cash	(87)	(3)	(84)		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
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Traditions Lot Sales	\$ 7,050	\$ 50	\$ 7,000	14000.6%	\$ -
<i>Total Operating Revenues</i>	<i>7,050</i>	<i>50</i>	<i>7,000</i>	<i>14000.6%</i>	<i>-</i>
Non-Operating Revenues					
Interest Income	134	8	126	1683.8%	15
Transfers from Other Funds	-	-	-	0.0%	500
Miscellaneous Revenue	-	-	-	0.0%	100
<i>Total Non-Operating Revenues</i>	<i>134</i>	<i>8</i>	<i>126</i>	<i>1683.8%</i>	<i>615</i>
Total Revenues	7,184	57	7,126	12394.0%	615
<u>Expenditures</u>					
Other Services and Charges	173	155	18	11.3%	175
Annual Capital	13	-	13	0.0%	-
Contractual Obligations	-	8	(8)	0.0%	100
Lake Walk Innovation Center Operations	-	-	-	0.0%	400
Admin. Reimbursement - General Fund	37	37	0	0.1%	74
Total Expenditures	222	200	22	11.1%	749
Net Increase/(Decrease)	6,961	(143)	7,104	-4978.4%	(134)
Beginning Operating Funds	727	137	590	430.6%	137
Ending Operating Funds	\$ 7,688	\$ (6)	\$ 7,694	-134838.9%	\$ 3
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Liability/Workers Comp Ins Premiums	\$ 1,494	\$ 1,406	\$ 88	6.3%	\$ 2,875
<i>Total Operating Revenues</i>	<u>1,494</u>	<u>1,406</u>	<u>88</u>	<u>6.3%</u>	<u>2,875</u>
Non-Operating Revenues					
Interest Income	146	32	114	349.8%	65
Miscellaneous Revenues	20	-	20	100.0%	-
<i>Total Non-Operating Revenues</i>	<u>166</u>	<u>32</u>	<u>134</u>	<u>411.1%</u>	<u>65</u>
Total Revenues	<u>1,660</u>	<u>1,438</u>	<u>222</u>	<u>15.4%</u>	<u>2,940</u>
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	259	311	(52)	-16.8%	640
Supplies	60	44	16	37.0%	88
Maintenance	0	1	(1)	-85.4%	2
Other Services and Charges	80	86	(6)	-6.8%	172
Judgment and Damage Claims	15	15	0	2.1%	30
Stop Loss Aggregate Refund	(82)	(70)	(12)	17.6%	(140)
Liability Insurance	810	756	54	7.1%	945
Claims Administration	33	90	(57)	-63.0%	180
Workers Comp and Liability Claims	342	578	(236)	-40.8%	1,200
Admin. Reimbursement - General Fund	118	117	1	1.0%	233
<i>Total Operating Expenses</i>	<u>1,635</u>	<u>1,927</u>	<u>(292)</u>	<u>-15.2%</u>	<u>3,350</u>
Non-Operating Expenses					
Employee Health Center	-	-	-	0.0%	100
Equipment Replacement	-	0	(0)	0.0%	1
Transfer to Debt Service Fund	4	9	(5)	-58.4%	19
<i>Total Non-Operating Expenses</i>	<u>4</u>	<u>10</u>	<u>(6)</u>	<u>-60.5%</u>	<u>120</u>
Total Expenditures	<u>1,639</u>	<u>1,937</u>	<u>(298)</u>	<u>-15.4%</u>	<u>3,470</u>
Net Increase/(Decrease)	22	(499)	520	-104.3%	(530)
Beginning Operating Funds	4,954	3,461	1,493	43.1%	3,461
Ending Operating Funds	<u>\$ 4,976</u>	<u>\$ 2,962</u>	<u>\$ 2,013</u>	<u>68.0%</u>	<u>\$ 2,931</u>
Days of Operating Funds	542	323	219		319
Target Operating Reserve	\$ 2,500	\$ 2,500			\$ 2,500

Operating Funds = Working Capital

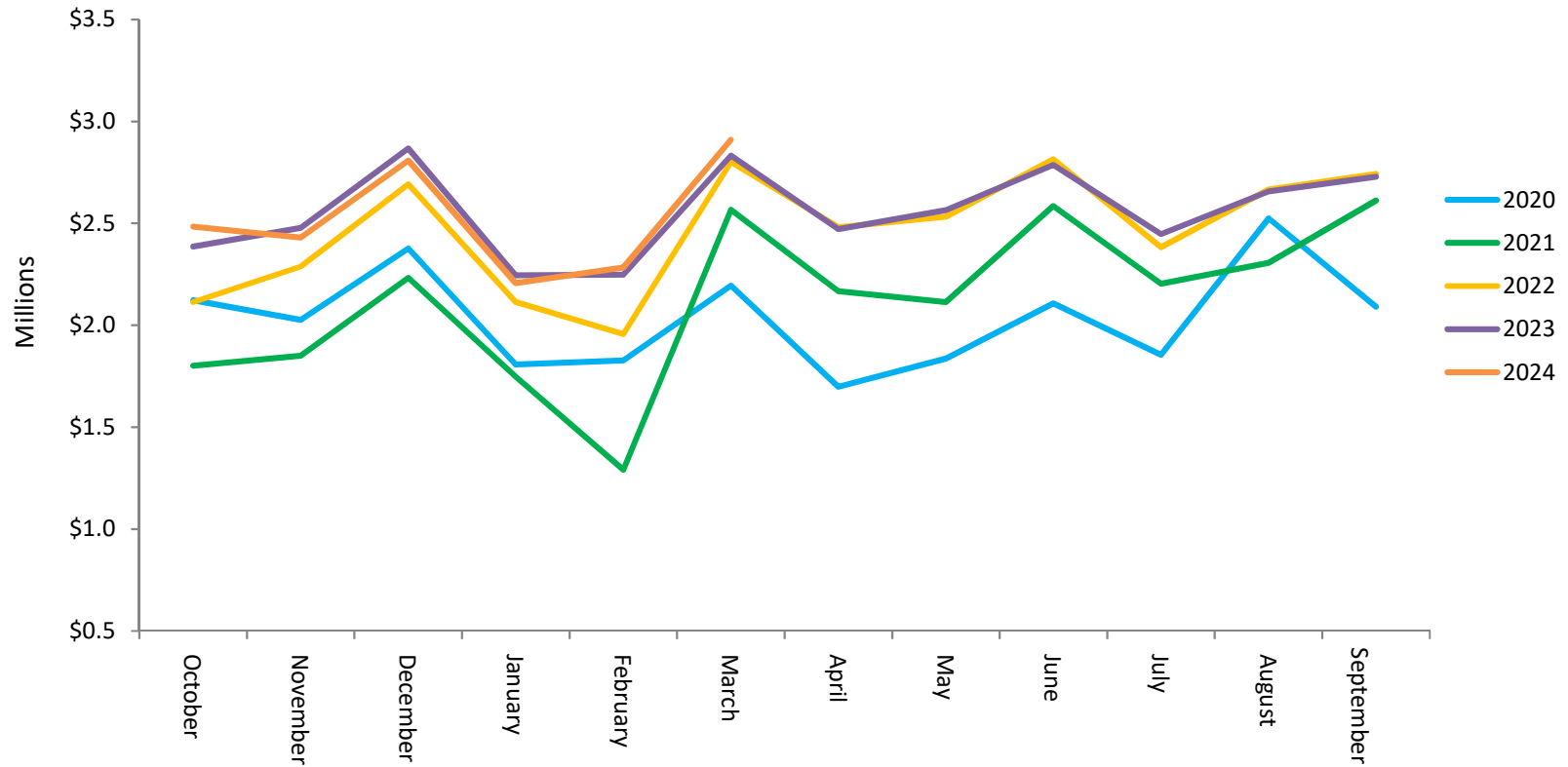
CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
March 31, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Employee Contributions	\$ 1,187	\$ 1,144	\$ 43	3.8%	\$ 2,380
City Contributions	6,319	5,950	369	6.2%	11,900
Retiree Health Premiums	303	328	(25)	-7.7%	656
<i>Total Operating Revenues</i>	<u>7,809</u>	<u>7,422</u>	<u>387</u>	<u>5.2%</u>	<u>14,936</u>
Non-Operating Revenues					
Interest Income	272	14	257	1812.5%	28
Flex Admin Fee	3	3	(1)	-16.1%	7
Miscellaneous	300	-	300	100.0%	-
Health Claim Rebates	413	-	413	100.0%	-
BISD Reimbursement	165	184	(19)	-10.3%	367
Transfer from Other Funds	-	-	-	0.0%	100
Stop/Loss Aggregate Refund	273	-	273	100.0%	-
<i>Total Non-Operating Revenues</i>	<u>1,425</u>	<u>201</u>	<u>1,224</u>	<u>608.0%</u>	<u>503</u>
Total Revenues	<u>9,234</u>	<u>7,623</u>	<u>1,611</u>	<u>21.1%</u>	<u>15,438</u>
<u>Expenditures</u>					
Operating Expenses					
Administrative Reimbursements	102	113	(11)	-10.1%	226
Claims Administration	4	6	(3)	-41.4%	12
H.S.A. - Employer Paid	197	173	24	13.9%	345
Health Insurance Administration	270	25	245	978.4%	50
Health Insurance Claims	5,002	6,406	(1,404)	-21.9%	12,750
ACA Research and Reinsurance Fees	-	3	(3)	0.0%	7
Employee Assistance Program	10	11	(0)	-1.8%	21
Stop Loss Premium	462	773	(310)	-40.2%	1,545
<i>Total Operating Expenses</i>	<u>6,046</u>	<u>7,510</u>	<u>(1,463)</u>	<u>-19.5%</u>	<u>14,957</u>
Non-Operating Expenses					
Employee Health Center	138	187	(49)	-26.1%	374
BISD Health Center Expense	135	187	(52)	-27.8%	374
<i>Total Non-Operating Expenses</i>	<u>274</u>	<u>374</u>	<u>(101)</u>	<u>-26.9%</u>	<u>749</u>
Total Expenditures	<u>6,320</u>	<u>7,884</u>	<u>(1,564)</u>	<u>-19.8%</u>	<u>15,705</u>
Net Increase/(Decrease)	2,914	(261)	3,175	-1217.5%	(267)
Beginning Operating Funds	9,946	8,818	1,127	12.8%	8,818
Ending Operating Funds	<u>\$ 12,860</u>	<u>\$ 8,558</u>	<u>\$ 4,303</u>	<u>50.3%</u>	<u>\$ 8,551</u>
Days of Operating Funds	314	209	105		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
March 31, 2024
(in thousands)

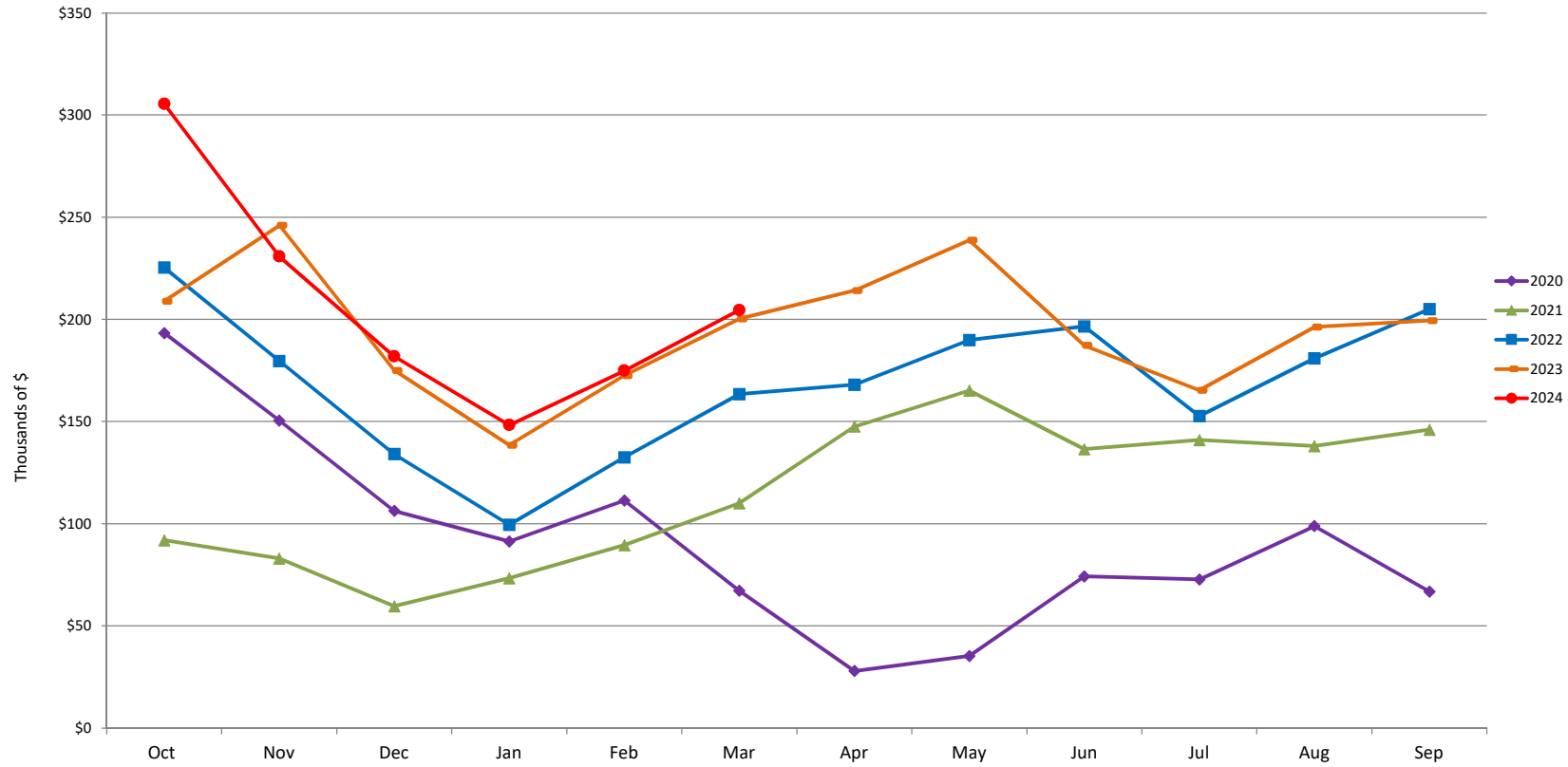
	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Fuel Mark-up	\$ 58	\$ 48	\$ 10	21.9%	\$ 112
Inventory Markup	8	6	2	35.7%	12
<i>Total Operating Revenues</i>	<u>66</u>	<u>54</u>	<u>13</u>	<u>23.4%</u>	<u>124</u>
Non-Operating Revenues					
Interest Income	1	1	0	6.5%	2
Admin. Reimbursements and Transfers	139	139	(0)	0.0%	277
<i>Total Non-Operating Revenues</i>	<u>139</u>	<u>139</u>	<u>0</u>	<u>0.0%</u>	<u>279</u>
Total Revenues	<u>205</u>	<u>193</u>	<u>13</u>	<u>6.5%</u>	<u>402</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	128	132	(4)	-2.7%	270
Supplies	4	9	(5)	-51.2%	18
Maintenance and Services	5	7	(2)	-29.0%	14
Admin. Reimbursement - General Fund	24	24	0	0.1%	48
<i>Total Operating Expenses</i>	<u>161</u>	<u>171</u>	<u>(10)</u>	<u>-6.0%</u>	<u>350</u>
Non-Operating Expenses					
Over/Short Fuel and Inventory	1	-	1	100.0%	-
Annual Capital	37	23	14	63.2%	45
Transfer to Debt Service - Pensions	2	4	(2)	-58.6%	8
<i>Total Non-Operating Expenses</i>	<u>39</u>	<u>26</u>	<u>13</u>	<u>49.3%</u>	<u>53</u>
Total Expenditures	<u>201</u>	<u>198</u>	<u>3</u>	<u>1.4%</u>	<u>403</u>
Net Increase/(Decrease)	5	(5)	10	-198.6%	(0)
Beginning Operating Funds	26	2	24	1269.1%	2
Ending Operating Funds	<u>\$ 31</u>	<u>\$ (3)</u>	<u>\$ 34</u>	<u>-1133.9%</u>	<u>\$ 2</u>
Days of Operating Funds	28	(3)	31		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	\$ 230,812	\$ 181,858	\$ 148,285	\$ 174,947	\$ 204,590							\$ 1,245,938
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 2024 Budget \$ 2,300,000