



QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2024

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024

Preliminary and Unaudited

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CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2024 Amended Budget
Governmental Funds				
General	\$ (151)	\$ (9,681)	\$ 9,530	\$ (9,681)
Debt Service	2,046	(981)	3,027	(981)
Hotel/Motel Tax	(531)	(577)	46	(577)
Oil & Gas Fund	414	363	51	363
Capital Reserve Fund	56	40	16	40
Midtown Park Operations	846	(683)	1,529	(683)
Phillips Event Center	(503)	(38)	(465)	(38)
Queen and Palace Theaters	160	(403)	563	(403)
Street Improvement Fund	309	(3,495)	3,803	(3,495)
Drainage Improvement	55	(495)	550	(495)
TIRZ #10-Traditions	2,789	2,721	68	2,721
TIRZ #19-Nash Street	381	397	(16)	397
TIRZ #21-Downtown Bryan	104	(188)	292	(188)
TIRZ #22-Target	174	(30)	203	(30)
Community Development	(59)	-	(59)	-
Grant Fund	5	-	5	-
ARPA Fund	97	-	97	-
Court Technology	(39)	(62)	22	(62)
Miscellaneous Trusts	189	-	189	-
Enterprise Funds				
BTU - City	15,198	14,761	438	14,761
BTU - Rural	6,754	795	5,960	795
Water	1,001	(7,095)	8,096	(7,095)
Wastewater	(19)	(4,218)	4,199	(4,218)
Solid Waste	(394)	(1,738)	1,344	(1,738)
Airport	714	(130)	844	(130)
Bryan Commerce & Development	6,596	(1,134)	7,730	(1,134)
Internal Service Funds				
Self-Insurance Fund	592	(530)	1,121	(530)
Employee Benefits Fund	4,631	(267)	4,898	(267)
Warehouse Fund	47	(0)	47	(0)
Change in Fund Balance	\$ 41,461	\$ (12,668)	\$ 54,129	\$ (12,668)

General Fund

The General Fund Balance Available for Operations at September 30, 2024 was \$30.9M, or 106 days of Operating Expenditures. This balance is \$3.8M, or 14.1%, above budgeted projections. 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 Right-of-Way (ROW) Payments, are \$5.1M, or 6.4%, above budget. Notable variances include:

City Sales Tax: City Sales Tax revenue is over budget \$732k, or 2.4%. The budget variance is driven by increased sales tax revenues from food services, big box retailers and general services.

Property Tax: Property Tax revenue is over budget \$453k, or 1.3%. The budget variance is driven by the timing of collections compared to historical trends and conservative budgeting.

Franchise Fees: Franchise Fees revenue is under budget \$245k, or 12.5%, primarily due to timing of cable, telephone, oil, and gas franchise revenues.

Licenses & Permits: Licenses & Permits are over budget \$455k, or 48.7%, due to increases in single family residential building permit sales.

Charges for Services: Charges for Services are over budget \$1.1M, or 16.7%, primarily due to Ambulance revenue which is over budget \$645k, or 15.9%, due to a higher number of runs and a rate increase in June 2024 and Parks and Recreation revenue which is over budget \$464k, or 82.8%, due to an increase in recreational summer activities, as well as increased participation.

Miscellaneous Income: Miscellaneous revenue is over budget \$2.6M, or 119.0%, primarily due to the annual payment to the City in lieu of taxes, which is over budget \$899k, other Fire Department revenues and reimbursable expenses which are over budget \$774k and Interest Income which is over budget \$551k due to higher than expected interest rates.

Right-of-Way (ROW) Payments: Right-of-Way (ROW) Payments are under budget \$1.4M, or 8.3%, primarily due to BTU ROW Payments which are under budget \$1.5M due to lower than expected energy sales and payments being received one month in arrears.

Expenditure Narrative

General Fund expenditures of \$101.2M are under budget \$5.9M, or 5.5%. Vacancies have contributed to Salaries and Benefits variances in several departments. Notable variances include:

Public Safety: Public Safety is under budget \$2.2M, or 3.9%. Factors include Salaries and Benefits which are under budget \$1.1M, Capital Expenditures which are under budget \$583k due to timing of vehicle purchases, Supplies which are under budget \$293k, Utilities/Prof. Services/Training/Insurance which are under budget \$188k and Miscellaneous Expenses which are under budget \$156k. The amounts under budget are offset by Maintenance which is over budget \$134k.

Public Works: Public Works is under budget \$922k, or 12.8%. Factors include Salaries and Benefits which are under budget by \$728k, Maintenance which is under budget by \$154k, Miscellaneous Expenses which are under budget \$132k. The amounts under budget are offset by Utilities/Prof. Services/Training/Insurance which are over budget \$85k.

Development Services: Development Services is under budget by \$164k, or 4.7%. Factors include Salaries and Benefits which are under budget \$149k and Supplies which are under budget \$72k.

Community Services: Community Services is under budget \$742k, or 7.4%. Factors include Miscellaneous Expenses which are under budget \$619k primarily due to timing of new park playgrounds and lower than anticipated Parks and Recreation contractual maintenance and services related to mowing, Salaries & Benefits which are under budget \$303k and Utilities/Prof. Services/Training/Insurance which are under budget \$78k. The amounts under budget are offset by Capital Expenditures which are over budget \$140k, Supplies which are over budget \$88k.

Support Services: Support Services are under budget \$458k, or 2.9%. Factors include Salaries and Benefits which are under budget \$665k, Capital Expenditures which are under budget \$250k due to the timing of IT and Facilities projects, Supplies which are under budget \$61k and Utilities/Prof. Services/Training/Insurance which are under budget \$61k. The amounts under budget are offset by Maintenance which is over budget \$551k due to unbudgeted IT support.

General Administration: General Administration is under budget \$759k, or 12.1%. Factors include Miscellaneous Expenses which are under budget \$605k primarily due to contributions and the building incentive program being under budget \$340k and spending on elections being under budget \$80k and Salaries and Benefits which are under budget \$271k. The amounts under budget are offset by Utilities/Prof. Services/Training/Insurance which are over budget \$114k.

Non-Departmental: Non-Departmental is under budget \$197k, or 1.3%, due to transfers to Midtown Park operations which are under budget \$1.6M and management company funding transfers which are under budget by \$99k. The variances are offset by Chapter 380 agreements which are over budget by \$1.5M due to the amended agreement with Crossfulton.

CIP Reimbursement Resolutions: CIP Reimbursement Resolutions are not budgeted on an annual basis. Spending is dependent on timing of the designated projects. The \$804k is related to the transfer of projects to the new bond fund for the 2024 Certificate of Obligation Bonds.

Other Funds

Other Governmental Funds

Debt Service Fund: Total revenues are over budget \$643k, or 4.1%, primarily due to Property Tax collections which are over budget by \$285k, or 1.9%, due to conservative budgeting and Interest Income which is over budget \$369k, or 368.7%, due to higher than anticipated interest rates.

Special Revenue Funds

Hotel Tax Fund: Total revenues are over budget \$16k, or 0.7%. Total expenditures are under budget \$30k, or 1.0%, due to the timing of contribution payments and single purpose events.

Midtown Park Operations Fund: Total revenues are over budget \$2.8M, or 169.0%, due to Miscellaneous Revenues of \$2.0M for the unbudgeted funds received from the Darwood Foundation agreement for a playground and greater than anticipated sales at Legends Event Center which are over budget by \$604k, or 44.8%. Total expenditures are under budget \$613k, or 14.8%, due to Midtown Park which is under budget \$557k, or 54.7%, due to timing of anticipated vehicle and grounds maintenance and timing of purchases for holiday lighting and a vehicle, Travis Park Fields which is under budget \$256k, or 39.0%, due to anticipated turf and security expenses that have not yet occurred. The variances are offset by Legends Event Center which is over budget by \$170k, or 6.9%, due to greater activity resulting in higher expenses. There is a one-month lag in reporting of operations for the management companies.

Phillips Event Center ("PEC") Fund: Total revenues are under budget \$1.1M, or 29.0%, primarily due to delays in the reopening of the event center as a result of ongoing repairs due to the 2021 Winter Storm. Total expenditures are under budget \$638k, or 16.6%, primarily due to Facilities Contract Labor which is under budget \$436k, or 54.5%, due to the facilities not being fully operational and Management Fees & Incentives which is under budget \$103k, or 29.4%, due to the delayed receipt of September transactions as well as any incentive payment. There is a one-month lag in reporting of operations.

Queen and Palace Theaters Fund: Total revenues are over budget \$148k, or 45.4%, due to activity being greater than anticipated. Total expenditures are under budget \$267k, or 17.5%, primarily due to the Contract Labor & Services being under budget \$250k, or 33.3%, due to the delayed receipt of September transactions. 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 \$720k, or 11.1%, due to Transportation Fees being over budget \$211k, or 3.4%, due to higher than anticipated growth and Interest Income being over budget \$512k, or 512.5%, due to higher than anticipated interest rates. Total expenditures are under budget \$3.1M, or 30.9%, primarily due to Street Improvement Maintenance being \$3.2M under budget due to the timing of maintenance projects.

Drainage Fund: Total revenues are over budget \$134k, or 13.0%, due to higher than anticipated Drainage Fees which are over budget \$87k and Interest Income which is over budget \$47k. Total expenditures are under budget \$416k, or 27.4%, primarily due to the timing of Contractual Engineering/Planning and Storm System Projects.

TIRZ 21 – Downtown Fund: Total expenditures are under budget \$267k, or 39.7%, due to timing of the LaSalle Hotel project.

TIRZ 22 – Target Fund: Total revenues are over budget \$308k, or 66.3%, primarily due to the unbudgeted county participation amount of \$282k.

Enterprise Funds

BTU – City Fund: Total revenues are under budget by \$5.8M, or 2.4%, due to Fuel Revenues which are under budget by \$11.5M as a result of moderate temperatures compared to prior years. Variances are offset by Other Operating Revenue which is over budget by \$2.5M from the Dansby insurance receipt and Interest Income which is over budget by \$1.5M. Total expenditures are under budget by \$6.2M, or 2.8%, due to Energy Cost which is under budget \$11.5M, Debt Service which is under budget \$5.2M due to timing of expected debt issuances, TCOS Expense which is under budget \$1.1M, ROW Payments which are under budget \$448k. The amounts under budget are offset by Annual Capital which is over budget \$7.7M due to timing of work performed, Departmental Expenses which are over budget \$2.8M due to Dansby plant scheduled maintenance, Varisco building repowering and Lake Bryan repairs, and Capacity Cost which is over budget \$1.5M due to higher than anticipated energy transfer demand charges.

BTU – Rural Fund: Total revenues are over budget by \$606k, or 1.0%, primarily due to Interest Income which is over budget \$868k, or 74.1%. Total expenditures are under budget by \$5.4M, or 9.2%, due to Annual Capital which is under budget by \$4.2M, or 43.6%, due to project timing and Debt Service which is under budget by \$1.4M, or 29.2%, due to timing of expected debt issuances. The amounts under budget are offset by Base and Fuel Purchased Power which in the aggregate are over budget \$568k.

Water Fund: Total revenues are over budget by \$2.4M, or 15.8%, primarily due to increased Water Sales which are over budget \$1.6M, higher than anticipated Interest Income which is over budget \$585k and Effluent Sales which are over budget \$180k, or 21.25%. Total expenditures are under budget by \$5.7M, or 25.6%, primarily due to Annual Capital which is under budget \$4.6M, or 50.5%, due to delayed work on expected projects and Debt Service which is under budget \$1.1M, or 27.8% due to delaying the budgeted debt issuance.

Wastewater Fund: Total revenues are over budget by \$1.3M, or 8.9%, due to Sewer System Revenue which is over budget by \$1.1M due to the recent construction of a large number of single-family homes and additional commercial sales, Interest Income which is over budget by \$241k, and Pretreatment Fees which are over budget \$102k. Total expenditures are under budget by \$2.9M, or 14.7%, primarily due to Annual Capital which is under budget \$2.3M, or 31.8%, due to delayed work on expected projects and Debt Service which is under budget \$833k, or 28.4%, due to delaying the budgeted debt issuance.

Solid Waste Fund: Total revenues are over budget by \$673k, or 7.4%, due to Commercial and Residential Refuse which are over budget \$417k collectively and Interest Income which is over budget \$212k. Total expenditures are under budget \$671k, or 6.2%, due to Annual Capital which is under budget \$701k, or 24.2%, due to the timing of receipt of vehicles.

Airport Fund: Total expenditures are under budget by \$754k, or 37.6%, primarily due to Annual Capital which is under budget \$685k, or 114.1%, due to timing of airport improvements and an \$85k payment from the Texas Department of Transportation for reimbursement of prior period work and Fuel for Resale which is under budget \$94k.

Bryan Commercial Development (BCD) Fund: Total revenues are over budget by \$7.4M, or 1,197.0%, primarily due to the sale of the Lake Walk Innovation Center, Interest Income which is over budget \$278k due to higher than anticipated interest rates and interest earned on the additional funds from the sale. Total expenditures are under budget by \$369k, or 21.1%, due to the sale of the Lake Walk Innovation Center and the discontinued need for operations.

Internal Service Funds

Self-Insurance Fund: Total revenues are over budget by \$475k, or 16.2%, due to Liability and Workers Comp Insurance Premiums which are over budget by \$204k, and Interest Income which is over budget \$197k. Total expenditures are under budget by \$646k, or 18.6%, due primarily to Workers Comp and Liability Claims which are under budget \$310k, Stop/Loss Aggregate Refunds which are under budget \$141k due to the timing of receipts and Claims Administration which is under budget \$100k due to lower than anticipated costs.

Employee Benefits Fund: Total revenues are over budget by \$3.1M, or 19.8%, primarily due to unbudgeted Health Claim Rebates of \$1.2M, City Contributions which are over budget by \$783k, unbudgeted Stop/Loss Aggregate Refund of \$586k and Interest Income which is over budget by \$571k. Total expenditures are under budget by \$1.8M, or 11.7%, primarily due to Health Insurance Claims which are under budget by \$1.6M, Stop/Loss Premiums which are under budget by \$548k, and Health Center expenses which are under budget \$94k in the aggregate. Variances are offset by Health Insurance Administration costs which are over budget \$432k.

CITY OF BRYAN, TEXAS
General Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues:</u>					
City Sales Tax	\$ 31,032	\$ 30,300	\$ 732	2.4%	\$ 30,300
Property Tax	34,723	34,270	453	1.3%	34,270
Franchise Fees	1,712	1,957	(245)	-12.5%	1,957
Licenses & Permits	1,389	934	455	48.7%	934
Grants	1,463	1,428	35	2.5%	1,428
Charges for Services	7,476	6,406	1,070	16.7%	6,406
Fines	1,644	1,686	(42)	-2.5%	1,686
Miscellaneous/Shared Tax	4,745	2,167	2,578	119.0%	2,167
Land/Property Sales	16	-	16	100.0%	-
Subtotal Revenues	84,201	79,148	5,053	6.4%	79,148
ROW Payments	15,327	16,711	(1,385)	-8.3%	16,711
Transfers In	1,477	1,477	-	0.0%	1,477
Total Revenues, Transfers & ROW	101,005	97,337	3,668	3.8%	97,337
<u>Expenditures:</u>					
Public Safety	53,944	56,113	(2,169)	-3.9%	56,113
Public Works	6,275	7,197	(922)	-12.8%	7,197
Development Services	3,340	3,504	(164)	-4.7%	3,504
Community Services	9,345	10,087	(742)	-7.4%	10,087
Support Services	15,531	15,989	(458)	-2.9%	15,989
General Administration	5,527	6,286	(759)	-12.1%	6,286
Non-departmental	14,617	14,814	(197)	-1.3%	14,814
CIP Reimb. Resolutions	(804)	-	(804)	-100.0%	-
Administrative Reimbursements	(6,620)	(6,973)	353	-5.1%	(6,973)
Total Expenditures	101,155	107,017	(5,862)	-5.5%	107,017
Net Increase/(Decrease)	(151)	(9,681)	9,530	-98.4%	(9,681)
Beginning Fund Balance	40,939	50,393	(9,454)	-18.8%	50,393
Ending Fund Balance	40,788	40,712	76	0.2%	40,712
Restricted or Committed Fund Balance	6,011	9,692	(3,681)	-38.0%	9,692
Committed for Drainage Projects	3,836	3,910	(74)	-1.9%	3,910
Fund Balance Available for Operations	\$ 30,941	\$ 27,111	\$ 3,830	14.1%	\$ 27,111
# of Days of Reserve	106	92	13		92
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 17,592	\$ 17,592			\$ 17,592
Target Operating Reserve					
100 Days of Operating Expenses	\$ 29,320	\$ 29,320			\$ 29,320

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Property Tax	\$ 15,398	\$ 15,113	\$ 285	1.9%	\$ 15,113
Delinquent Collections	60	70	(10)	-14.6%	70
Interest Income	469	100	369	368.7%	100
BVSWMA	377	377	0	0.0%	377
Subtotal Revenues	16,303	15,660	643	4.1%	15,660
Transfers In	2,613	3,160	(547)	-17.3%	3,160
<i>Total Non-Operating Revenues</i>	<i>2,613</i>	<i>3,160</i>	<i>(547)</i>	<i>-17.3%</i>	<i>3,160</i>
Total Revenues and Transfers	18,916	18,820	96	0.5%	18,820
<u>Expenditures</u>					
Debt Service	16,871	19,791	(2,920)	-14.8%	19,791
Debt Expense	-	10	(10)	-100.0%	10
Total Expenditures	16,871	19,801	(2,930)	-14.8%	19,801
Net Increase/(Decrease)	2,046	(981)	3,027	-308.6%	(981)
Beginning Operating Funds	3,731	3,206	525	16.4%	3,206
Ending Operating Funds	\$ 5,777	\$ 2,225	\$ 3,552	159.6%	\$ 2,225
Days of Operating Funds	106	41	65		41
Operating Reserve					
30 Days of Operating Expenses	\$ 1,650	\$ 1,650			\$ 1,650

CITY OF BRYAN, TEXAS
Hotel Tax Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Room Tax Receipts	\$ 2,317	\$ 2,300	\$ 17	0.7%	\$ 2,300
Misc. Revenues	3	-	3	100.0%	-
Interest Income	66	70	(4)	-5.3%	70
Total Revenues	2,386	2,370	16	0.7%	2,370
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Bryan Arts Affiliates	109	112	(3)	-2.9%	112
Chamber of Commerce	-	5	(5)	-100.0%	5
Communications/Marketing (City of Bryan)	11	75	(64)	-84.8%	75
Destination Bryan	2,314	2,270	44	1.9%	2,270
GovOS, Inc	22	-	22	100.0%	-
Historical Restoration	41	130	(89)	-68.3%	130
Park & Rec Expense (City of Bryan)	72	145	(74)	-50.7%	145
The Stella Hotel	255	200	55	27.7%	200
Subtotal Program Grants	2,824	2,937	(113)	-3.8%	2,937
<u>Single Purpose/Events Grants</u>					
	-	10	(10)	-100.0%	10
C.C. Creations - Paralympics	10	-	10	100.0%	-
TAMU Game day Traffic Shuttle - Paralympics	55	-	55	100.0%	-
TAMU Game day Traffic Shuttle - Other	28	-	28	100.0%	-
Subtotal Single Purpose/Event Grants	93	10	83	825.9%	10
Total Expenditures	2,917	2,947	(30)	-1.0%	2,947
Net Increase/(Decrease)	(531)	(577)	46	-8.0%	(577)
Beginning Operating Funds	1,787	1,982	(195)	-9.8%	1,982
Ending Operating Funds	\$ 1,256	\$ 1,405	\$ (148)	-10.6%	\$ 1,405
Days of Operating Funds	156	174	(18)		174
<u>Minimum Operating Reserve Requirement</u>					
60 Days of Operating Expenses	\$ 484	\$ 484			\$ 484

CITY OF BRYAN, TEXAS
Oil & Gas Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Property Taxes	\$ 198	\$ 198	\$ (0)	0.0%	\$ 198
Royalties	138	120	18	15.0%	120
Interest Income	78	45	33	74.2%	45
Total Revenues	414	363	51	14.2%	363
<u>Total Expenditures</u>					
	-	-	-	0.0%	-
Net Increase/(Decrease)	414	363	51	14.2%	363
Beginning Operating Funds	1,519	1,527	(8)	-0.5%	1,527
Ending Operating Funds	\$ 1,933	\$ 1,890	\$ 44	2.3%	\$ 1,890
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Capital Reserve Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Interest Income	\$ 56	\$ 40	\$ 16	40.2%	\$ 40
Total Revenues	56	40	16	40.2%	40
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	56	40	16	40.2%	40
Beginning Operating Funds	1,259	1,267	(8)	-0.6%	1,267
Ending Operating Funds	\$ 1,315	\$ 1,307	\$ 8	0.6%	\$ 1,307
Minimum Target Fund Balance \geq \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Midtown Park Operations Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Legends Event Center Revenues	\$ 1,954	\$ 1,350	\$ 604	44.8%	\$ 1,350
Travis Park Fields Revenues	182	110	72	65.2%	110
Ground Lease Revenues	115	125	(10)	-8.1%	125
Interest Income	117	45	72	160.6%	45
Miscellaneous	2,017	-	2,017	100.0%	-
Total Revenues	4,385	1,630	2,755	169.0%	1,630
<u>Transfers</u>					
Transfer In from General Fund	-	1,840	(1,840)	-100.0%	1,840
Total Transfers	-	1,840	(1,840)	-100.0%	1,840
Total Revenues and Transfers	4,385	3,470	915	26.4%	3,470
<u>Expenditures</u>					
Legends Event Center:					
Contract Labor	567	700	(133)	-19.0%	700
Supplies and Operating	1,326	1,280	46	3.6%	1,280
Repairs and Maintenance	281	100	181	181.2%	100
Contractual Services	454	400	54	13.5%	400
Annual Capital	22	-	22	100.0%	-
Legends Event Center Expenditures	2,650	2,480	170	6.9%	2,480
Indoor Tennis Facility					
Contractual Services	29	-	29	100.0%	-
Annual Capital	0	-	0	100.0%	-
Legends Event Center Expenditures	29	-	29	100.0%	-
Travis Park Fields:					
Contract Labor	159	200	(41)	-20.5%	200
Supplies and Operating	99	190	(91)	-47.9%	190
Repairs and Maintenance	29	20	9	46.3%	20
Contractual Services	48	50	(2)	-4.0%	50
Annual Capital	64	196	(132)	-67.1%	196
Travis Park Fields Expenditures	400	656	(256)	-39.0%	656
Midtown Park - Other:					
Salaries and Benefits	203	262	(59)	-22.4%	262
Supplies and Operating	101	138	(37)	-27.0%	138
Repairs and Maintenance	55	300	(245)	-81.6%	300
Contractual Services	5	50	(45)	-90.0%	50
Annual Capital	96	267	(171)	-64.0%	267
Other Expenditures	460	1,017	(557)	-54.7%	1,017
Total Expenditures	3,540	4,153	(613)	-14.8%	4,153
Net Increase/(Decrease)	846	(683)	1,529	-223.8%	(683)
Beginning Operating Funds	2,163	537	1,626	302.8%	537
Ending Operating Funds	\$ 3,008	\$ (146)	\$ 3,154	-2159.7%	\$ (146)
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Phillips Event Center ("PEC") Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Operating - Golf Course	\$ 1,059	\$ 1,300	\$ (241)	-18.5%	\$ 1,300
Operating - Facilities	380	1,000	(620)	-62.0%	1,000
Interest Income	6	-	6	100.0%	-
Miscellaneous	0	-	0	100.0%	-
Total Revenues	1,446	2,300	(854)	-37.1%	2,300
Transfers In from General Fund	1,252	1,500	(248)	-16.5%	1,500
Total Transfers	1,252	1,500	(248)	-16.5%	1,500
Total Revenues and Transfers	2,698	3,800	(1,102)	-29.0%	3,800
<u>Expenditures</u>					
Golf Course:					
Contract Labor	556	600	(44)	-7.4%	600
Supplies	252	200	52	25.9%	200
Maintenance	74	120	(46)	-38.1%	120
Contractual Engineering/Planning	11	-	11	100.0%	-
Annual Capital	366	404	(38)	-9.5%	404
Golf Course Expenditures	1,258	1,324	(66)	-5.0%	1,324
Facilities:					
Supplies	229	300	(71)	-23.6%	300
Cost of Goods Sold	192	200	(8)	-3.9%	200
Maintenance	39	100	(61)	-61.3%	100
Contract Labor	364	800	(436)	-54.5%	800
Annual Capital	723	700	23	3.3%	700
Facilities Expenditures	1,547	2,100	(553)	-26.3%	2,100
Other:					
Insurance	17	24	(7)	-31.2%	24
Equipment Rentals	113	40	73	182.7%	40
Management Fees and Incentives	247	350	(103)	-29.4%	350
Maintenance	18	-	18	100.0%	-
Annual Capital	-	-	-	0.0%	-
Other Expenditures	395	414	(19)	-4.6%	414
Total Expenditures	3,201	3,838	(638)	-16.6%	3,838
Net Increase/(Decrease)	(503)	(38)	(465)	1219.5%	(38)
Beginning Operating Funds	382	49	333	678.9%	49
Ending Operating Funds	\$ (121)	\$ 11	\$ (132)	-1203.0%	\$ 11
Days of Operating Funds	(11)	1	(13)		1

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Queen and Palace Theaters Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Theater Operating Revenue	\$ 466	\$ 325	\$ 141	43.5%	\$ 325
Interest Income	6	-	6	100.0%	-
Miscellaneous	0	-	0	100.0%	-
Total Revenues	473	325	148	45.4%	325
<u>Transfers</u>					
Transfer In from General Fund	948	800	148	18.5%	800
Total Transfers	948	800	148	18.5%	800
Total Revenues and Transfers	1,421	1,125	296	26.3%	1,125
<u>Expenditures</u>					
Facilities:					
Supplies	168	300	(132)	-43.9%	300
Maintenance	-	25	(25)	-100.0%	25
Utilities	24	20	4	18.5%	20
Advertising	104	50	54	108.3%	50
Insurance	11	8	3	41.5%	8
Contract Labor & Services	500	750	(250)	-33.3%	775
Management Fees and Incentives	275	275	-	0.0%	250
Miscellaneous	139	100	39	39.3%	100
Annual Capital	38	-	38	100.0%	-
Theater Expenditures	1,261	1,528	(267)	-17.5%	1,528
Total Expenditures	1,261	1,528	(267)	-17.5%	1,528
Net Increase/(Decrease)	160	(403)	563	-139.8%	(403)
Beginning Operating Funds	210	59	151	254.3%	59
Ending Operating Funds	\$ 370	\$ (344)	\$ 714	-207.7%	\$ (344)
Days of Operating Funds	88	(82)	171		(82)

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Street Improvement Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Fees	\$ 6,511	\$ 6,300	\$ 211	3.4%	\$ 6,300
Penalties	66	70	(4)	-5.9%	70
Interest Income	612	100	512	512.5%	100
Total Revenues	7,190	6,470	720	11.1%	6,470
<u>Expenditures</u>					
Street Improvement Maintenance	2,442	5,605	(3,163)	-56.4%	5,605
Professional Services	0	-	0	100.0%	-
Uncollectible Accounts	30	24	6	23.2%	24
Contractual Services	11	570	(559)	-98.1%	570
Annual Capital	3,842	3,100	742	23.9%	3,100
Transfer to Debt Service	373	373	(0)	0.0%	373
Billing Services Reimbursements	132	132	0	0.0%	132
Admin. Reimbursement - General Fund	51	160	(109)	-68.2%	160
Total Expenditures	6,881	9,965	(3,084)	-30.9%	9,965
Net Increase/(Decrease)	309	(3,495)	3,803	-108.8%	(3,495)
Beginning Operating Funds	12,567	3,664	8,904	243.0%	3,664
Ending Operating Funds	\$ 12,876	\$ 169	\$ 12,707	7526.3%	\$ 169
Days of Operating Funds	472	6	465		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
September 30, 2024
(in thousands)

	YTD	YTD	YTD	YTD	FY2024
	Actual	Budget	Budget	Variance	Amended
<u>Revenues</u>			Variance	%	Budget
Fees	\$ 1,087	\$ 1,000	\$ 87	8.7%	\$ 1,000
Penalties	11	11	(0)	-0.1%	11
Interest Income	62	15	47	314.8%	15
Total Revenues	1,160	1,026	134	13.0%	1,026
<u>Expenditures</u>					
Storm System Maintenance	47	-	47	100.0%	-
Contractual Engineering/Planning	267	38	228	595.8%	38
Uncollectible Accounts	5	5	(0)	-1.3%	5
Storm System Capital	480	1,175	(695)	-59.1%	1,175
Contractual Services	3	-	3	100.0%	-
Transfer to Debt Service	91	91	0	0.1%	91
Billing Services Reimbursements	50	50	0	0.0%	50
Admin. Reimbursement - General Fund	161	161	0	0.0%	161
Total Expenditures	1,105	1,521	(416)	-27.4%	1,521
Net Increase/(Decrease)	55	(495)	550	-111.1%	(495)
Beginning Operating Funds	1,425	550	875	159.2%	550
Ending Operating Funds	\$ 1,480	\$ 55	\$ 1,425	2594.4%	\$ 55
Days of Operating Funds	355	13	342		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
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 3,231	\$ 3,224	\$ 7	0.2%	\$ 3,224
Property Tax - County	1,530	1,596	(66)	-4.1%	1,596
Interest Income	203	100	103	102.6%	100
Total Revenues	4,963	4,920	43	0.9%	4,920
<u>Expenditures</u>					
Transfer to Debt Service Fund	707	707	0	0.0%	707
Transfers Out	1,442	1,442	-	0.0%	1,442
Contractual and Professional Services	25	50	(25)	-50.0%	50
Total Expenditures	2,174	2,199	(25)	-1.1%	2,199
Net Increase/(Decrease)	2,789	2,721	68	2.5%	2,721
Beginning Operating Funds	2,532	2,871	(339)	-11.8%	2,871
Ending Operating Funds	\$ 5,321	\$ 5,591	\$ (271)	-4.8%	\$ 5,591
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 482	\$ 524	\$ (42)	-8.0%	\$ 524
Interest Income	36	10	26	260.4%	10
Total Revenues	518	534	(16)	-3.0%	534
<u>Expenditures</u>					
Transfer to Debt Service Fund	137	137	0	0.0%	137
Total Expenditures	137	137	0	0.0%	137
Net Increase/(Decrease)	381	397	(16)	-4.0%	397
Beginning Operating Funds	509	537	(27)	-5.1%	537
Ending Operating Funds	\$ 890	\$ 934	\$ (43)	-4.6%	\$ 934
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 464	\$ 459	\$ 5	1.0%	\$ 459
Interest Income	45	25	20	80.1%	25
Total Revenues	509	484	25	5.1%	484
<u>Expenditures</u>					
Miscellaneous Projects	83	350	(267)	-76.3%	350
Transfer to Debt Service	322	322	(0)	0.0%	322
Total Expenditures	405	672	(267)	-39.7%	672
Net Increase/(Decrease)	104	(188)	292	-155.2%	(188)
Beginning Operating Funds	945	593	352	59.5%	593
Ending Operating Funds	\$ 1,049	\$ 405	\$ 644	159.2%	\$ 405
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 476	\$ 456	\$ 20	4.4%	\$ 456
Property Tax - County	282	-	282	100.0%	-
Interest Income	14	9	6	69.0%	9
Total Revenues	772	465	308	66.3%	465
<u>Expenditures</u>					
Contractual Services	105	55	50	90.9%	55
Transfer to Debt Service	459	404	55	13.5%	404
Transfer to Other Funds	35	35	-	0.0%	35
Total Expenditures	599	494	105	21.2%	494
Net Increase/(Decrease)	174	(30)	203	-688.3%	(30)
Beginning Operating Funds	153	73	79	107.9%	73
Ending Operating Funds	\$ 326	\$ 44	\$ 282	643.2%	\$ 44
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - North Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ -	\$ -	\$ -	0.0%	\$ -
Interest Income	-	-	-	0.0%	-
Total Revenues	-	-	-	0.0%	-
<u>Expenditures</u>					
Contractual Services	-	-	-	0.0%	-
Transfer to Debt Service	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	-	-	-	0.0%	-
Beginning Operating Funds	-	85	(85)	-100.0%	85
Ending Operating Funds	\$ -	\$ 85	\$ (85)	-100.0%	\$ 85
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
BTU - City
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues					
Retail	\$ 51,771	\$ 51,104	\$ 667	1.3%	\$ 51,104
Wholesale	18,960	18,528	432	2.3%	18,528
Fuel Revenues	78,495	89,949	(11,454)	-12.7%	89,949
Regulatory Charge Pass Thru	24,199	24,127	72	0.3%	24,127
TCOS Revenue	43,736	43,195	542	1.3%	43,195
Other Operating Revenues	7,155	4,656	2,498	53.6%	4,656
<i>Total Operating Revenues</i>	224,315	231,559	(7,244)	-3.1%	231,559
Non-Operating Revenues					
Interest Income	8,617	7,127	1,489	20.9%	7,127
Total Revenues	232,932	238,686	(5,754)	-2.4%	238,686
<u>Expenditures</u>					
Operating Expenses					
Energy Cost	78,495	89,949	(11,454)	-12.7%	89,949
Capacity Cost	2,277	792	1,485	187.5%	792
TCOS Expense	23,792	24,127	(335)	-1.4%	24,127
TCOS Expense - Wholesale	3,869	4,606	(736)	-16.0%	4,606
Departmental Expenses	33,407	30,653	2,754	9.0%	30,653
<i>Total Operating Expenses</i>	141,841	150,127	(8,286)	-5.5%	150,127
Non-Operating Expenses					
Admin. Reimbursement to COB	4,236	4,236	1	0.0%	4,236
Admin. Reimbursement from COB	(1,901)	(1,884)	(17)	0.9%	(1,884)
Annual Capital	39,141	31,429	7,712	24.5%	31,429
Right of Way Payments	15,140	15,588	(448)	-2.9%	15,588
Debt Service	19,277	24,430	(5,153)	-21.1%	24,430
<i>Total Non-Operating Expenses</i>	75,893	73,799	2,094	2.8%	73,799
Total Expenditures	217,734	223,926	(6,192)	-2.8%	223,926
Net Increase/(Decrease)	15,198	14,761	438	3.0%	14,761
Beginning Operating Cash	112,656	118,135	(5,479)	-4.6%	118,135
\$ 127,854	\$ 132,895	\$ (5,041)	-3.8%	\$ 132,895	
Rate Stabilization Fund					
Total	1,770	1,750	20	1.1%	1,750
\$ 129,624	\$ 134,645	\$ (5,021)	-3.7%	\$ 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
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues	\$ 30,659	\$ 31,115	\$ (456)	(1.5%)	\$ 31,115
Fuel Revenues	18,613	18,382	230	1.3%	18,382
Regulatory Charge Pass Thru	7,487	7,581	(94)	(1.2%)	7,581
Other Operating Revenues	525	467	58	12.4%	467
	<u>57,284</u>	<u>57,546</u>	<u>(262)</u>	<u>(0.5%)</u>	<u>57,546</u>
Non-Operating Revenues					
Interest Income	2,040	1,171	868	74.1%	1,171
Total Revenues	<u>59,324</u>	<u>58,717</u>	<u>606</u>	<u>1.0%</u>	<u>58,717</u>
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	11,641	11,304	337	3.0%	11,304
Purchased Power - Fuel	18,613	18,382	231	1.3%	18,382
Regulatory Charge	7,436	7,581	(145)	(1.9%)	7,581
Departmental Expenses	3,370	3,607	(237)	(6.6%)	3,607
<i>Total Operating Expenses</i>	<u>41,059</u>	<u>40,875</u>	<u>184</u>	<u>0.5%</u>	<u>40,875</u>
Non-Operating Expenses					
Annual Capital	8,170	12,332	(4,162)	(43.6%)	12,332
Debt Service	3,340	4,716	(1,376)	(29.2%)	4,716
<i>Total Non-Operating Expenses</i>	<u>11,510</u>	<u>17,048</u>	<u>(5,538)</u>	<u>(32.5%)</u>	<u>17,048</u>
Total Expenditures	<u>52,569</u>	<u>57,923</u>	<u>(5,354)</u>	<u>(9.2%)</u>	<u>57,923</u>
Net Increase/(Decrease)	6,754	795	5,960	750.1%	795
Beginning Operating Cash	27,464	25,647	1,817		25,647
Ending Operating Cash	<u>\$ 34,218</u>	<u>\$ 26,442</u>	<u>\$ 7,777</u>	<u>29.4%</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
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Water Sales - Residential	\$ 8,277	\$ 7,400	\$ 877	11.9%	\$ 7,400
Water Sales - Commercial	6,356	5,650	706	12.5%	5,650
Water Penalties	133	129	4	3.0%	129
Miscellaneous	463	489	(27)	-5.4%	489
<i>Total Operating Revenues</i>	<u>15,229</u>	<u>13,668</u>	<u>1,561</u>	<u>11.4%</u>	<u>13,668</u>
Non-Operating Revenues					
Interest Income	785	200	585	292.4%	200
Gain (Loss) on Sale of Asset	71	-	71	100.0%	-
Water Tap Fees	284	280	4	1.3%	280
Oil and Gas Royalty	0	-	0	100.0%	-
Inventory Markup	29	23	6	26.1%	23
Miscellaneous Non-Operating Income	88	100	(12)	-12.5%	230
Effluent Sales	1,030	850	180	21.2%	720
Transfers from Other Funds	46	46	(0)	-0.1%	46
<i>Total Non-Operating Revenues</i>	<u>2,332</u>	<u>1,499</u>	<u>833</u>	<u>55.6%</u>	<u>1,499</u>
Total Revenues	<u>17,560</u>	<u>15,167</u>	<u>2,393</u>	<u>15.8%</u>	<u>15,167</u>
<u>Expenditures</u>					
Operating Expenses					
Water Administration	990	1,046	(56)	-5.3%	1,046
Water Production	3,562	3,310	251	7.6%	3,310
Water Distribution	2,688	2,916	(228)	-7.8%	2,916
Transfer to Other Funds	107	107	0	0.0%	107
Billing Services Reimbursements	541	546	(5)	-0.9%	546
Admin. Reimbursement - General Fund	563	563	(0)	0.0%	563
<i>Total Operating Expenses</i>	<u>8,451</u>	<u>8,488</u>	<u>(37)</u>	<u>-0.4%</u>	<u>8,488</u>
Non-Operating Expenses					
Annual Capital	4,497	9,083	(4,586)	-50.5%	9,083
Right of Way Payments	764	683	81	11.8%	683
Paying Agent Fee	2	33	(31)	-94.3%	33
Miscellaneous Debt Expense	-	38	(38)	-100.0%	38
Debt Service	2,845	3,938	(1,093)	-27.8%	3,938
<i>Total Non-Operating Expenses</i>	<u>8,108</u>	<u>13,774</u>	<u>(5,666)</u>	<u>-41.1%</u>	<u>13,774</u>
Total Expenditures	<u>16,559</u>	<u>22,262</u>	<u>(5,703)</u>	<u>-25.6%</u>	<u>22,262</u>
Net Increase/(Decrease)	1,001	(7,095)	8,096	-114.1%	(7,095)
Beginning Operating Funds	14,722	11,087	3,635	32.8%	11,087
Ending Operating Funds	<u>\$ 15,723</u>	<u>\$ 3,992</u>	<u>\$ 11,731</u>	<u>293.8%</u>	<u>\$ 3,992</u>
Days of Unrestricted Cash	729	172	557		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
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Sewer System Revenue - Residential	\$ 8,002	\$ 7,600	\$ 402	5.3%	\$ 7,600
Sewer System Revenue - Commercial	6,560	5,900	660	11.2%	5,900
Sewer Penalties	116	114	2	1.8%	114
Miscellaneous	5	5	(0)	-1.2%	5
Pretreatment Fees	732	630	102	16.2%	630
Hauler and Sewer Inspection Fees	84	68	17	24.5%	68
<i>Total Operating Revenues</i>	<u>15,499</u>	<u>14,317</u>	<u>1,183</u>	<u>8.3%</u>	<u>14,317</u>
Non-Operating Revenues					
Sewer Tap Fees	213	265	(52)	-19.7%	265
Miscellaneous Non-Operating Income	4	29	(24)	-84.6%	29
Transfers from Other Funds	313	313	0	0.0%	313
Interest Income	441	200	241	120.7%	200
<i>Total Non-Operating Revenues</i>	<u>971</u>	<u>806</u>	<u>165</u>	<u>20.5%</u>	<u>806</u>
Total Revenues	<u>16,471</u>	<u>15,123</u>	<u>1,348</u>	<u>8.9%</u>	<u>15,123</u>
<u>Expenditures</u>					
Operating Expenses					
Wastewater Administration	1,074	737	337	45.8%	742
Wastewater Collection	2,486	2,588	(102)	-3.9%	2,588
Wastewater Pre-Treatment	89	109	(20)	-18.7%	109
Wastewater Treatment Environmental Services	3,087	3,048	39	1.3%	3,048
Transfer to Other Funds	79	79	(0)	-0.1%	79
Billing Services Reimbursements	539	543	(5)	-0.9%	543
Admin. Reimbursement - General Fund	596	596	(0)	0.0%	596
<i>Total Operating Expenses</i>	<u>8,700</u>	<u>8,431</u>	<u>270</u>	<u>3.2%</u>	<u>8,436</u>
Non-Operating Expenses					
Annual Capital	4,953	7,262	(2,308)	-31.8%	7,257
Right of Way Payments	738	713	25	3.6%	713
Paying Agent Fee	-	5	(5)	-100.0%	5
Debt Service	2,098	2,932	(833)	-28.4%	2,932
<i>Total Non-Operating Expenses</i>	<u>7,790</u>	<u>10,911</u>	<u>(3,121)</u>	<u>-28.6%</u>	<u>10,906</u>
Total Expenditures	<u>16,490</u>	<u>19,341</u>	<u>(2,851)</u>	<u>-14.7%</u>	<u>19,341</u>
Net Increase/(Decrease)	(19)	(4,218)	4,199	-99.5%	(4,218)
Beginning Operating Funds	9,373	9,483	(110)	-1.2%	9,483
Ending Operating Funds	<u>\$ 9,354</u>	<u>\$ 5,265</u>	<u>\$ 4,089</u>	<u>77.7%</u>	<u>\$ 5,265</u>
Days of Unrestricted Cash	428	228	200		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
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Residential Refuse	\$ 5,001	\$ 4,826	\$ 175	3.6%	\$ 4,826
Commercial Refuse	4,127	3,885	242	6.2%	3,885
Penalties	77	75	2	3.2%	75
License and Permit Fees	89	70	19	27.7%	70
Miscellaneous	5	7	(2)	-22.6%	7
<i>Total Operating Revenues</i>	<u>9,300</u>	<u>8,863</u>	<u>437</u>	<u>4.9%</u>	<u>8,863</u>
Non-Operating Revenues					
Interest Income	337	125	212	169.4%	125
Reimbursements and Transfers In	131	131	(0)	0.0%	131
Gain (Loss) on sale of Asset	23	-	23	100.0%	-
<i>Total Non-Operating Revenues</i>	<u>491</u>	<u>256</u>	<u>235</u>	<u>91.7%</u>	<u>256</u>
Total Revenues	<u>9,792</u>	<u>9,119</u>	<u>673</u>	<u>7.4%</u>	<u>9,119</u>
<u>Expenditures</u>					
Operating Expenses					
Administration	5,514	5,366	148	2.8%	5,366
Call Center	390	426	(36)	-8.4%	426
Recycling	296	335	(39)	-11.5%	335
Billing Services Reimbursements	599	605	(6)	-0.9%	605
Admin. Reimbursement - General Fund	650	650	0	0.0%	650
<i>Total Operating Expenses</i>	<u>7,450</u>	<u>7,382</u>	<u>68</u>	<u>0.9%</u>	<u>7,382</u>
Non-Operating Expenses					
Transfer to Wastewater	19	15	4	26.4%	15
Transfer to Water	15	20	(4)	-21.2%	20
Right of Way Use Fee	462	443	19	4.3%	443
Debt Service	41	98	(57)	-58.4%	98
Annual Capital	2,199	2,900	(701)	-24.2%	2,900
<i>Total Non-Operating Expenses</i>	<u>2,737</u>	<u>3,476</u>	<u>(739)</u>	<u>-21.3%</u>	<u>3,476</u>
Total Expenditures	<u>10,186</u>	<u>10,857</u>	<u>(671)</u>	<u>-6.2%</u>	<u>10,857</u>
Net Increase/(Decrease)	(394)	(1,738)	1,344	-77.3%	(1,738)
Beginning Operating Funds	7,923	6,354	1,569	24.7%	6,354
Ending Operating Funds	<u>\$ 7,528</u>	<u>\$ 4,616</u>	<u>\$ 2,913</u>	<u>63.1%</u>	<u>\$ 4,616</u>
Days of Unrestricted Cash	402	228	174		228
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,213	\$ 1,213			\$ 1,213
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 289	\$ 270	\$ 19	6.9%	\$ 270
Fuel Revenue	547	530	17	3.2%	530
<i>Total Operating Revenues</i>	<u>836</u>	<u>800</u>	<u>36</u>	<u>4.5%</u>	<u>800</u>
Non-Operating Revenues					
Grants and Reimbursements	100	50	50	99.4%	50
Interest Income	3	8	(5)	-56.5%	8
Miscellaneous Revenues	12	2	10	489.5%	2
Transfers In	1,014	1,014	-	0.0%	1,014
<i>Total Non-Operating Revenues</i>	<u>1,129</u>	<u>1,074</u>	<u>55</u>	<u>5.1%</u>	<u>1,074</u>
Total Revenues	<u>1,965</u>	<u>1,874</u>	<u>91</u>	<u>4.8%</u>	<u>1,874</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	368	413	(45)	-10.8%	413
Supplies	10	15	(4)	-30.7%	15
Fuel for Resale	356	450	(94)	-21.0%	450
Maintenance	177	129	48	37.7%	129
Other Services and Charges	137	162	(24)	-15.1%	162
Admin. Reimbursement - General Fund	155	155	(0)	0.0%	155
<i>Total Operating Expenses</i>	<u>1,203</u>	<u>1,323</u>	<u>(120)</u>	<u>-9.0%</u>	<u>1,323</u>
Non-Operating Expenses					
Debt Service	132	81	51	62.3%	81
Annual Capital	(85)	600	(685)	-114.1%	600
<i>Total Non-Operating Expenses</i>	<u>47</u>	<u>681</u>	<u>(634)</u>	<u>-93.1%</u>	<u>681</u>
Total Expenditures	<u>1,250</u>	<u>2,004</u>	<u>(754)</u>	<u>-37.6%</u>	<u>2,004</u>
Net Increase/(Decrease)	714	(130)	844	-649.6%	(130)
Beginning Operating Funds	380	324	56	17.2%	324
Ending Operating Funds	<u>\$ 1,095</u>	<u>\$ 194</u>	<u>\$ 900</u>	<u>463.4%</u>	<u>\$ 194</u>
Days of Unrestricted Cash	64	54	11		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
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Property Sales	\$ 7,184	\$ -	\$ 7,184	100.0%	\$ -
<i>Total Operating Revenues</i>	<u>7,184</u>	<u>-</u>	<u>7,184</u>	<u>100.0%</u>	<u>-</u>
Non-Operating Revenues					
Interest Income	293	15	278	1850.6%	15
Transfers from Other Funds	500	500	-	0.0%	500
Miscellaneous Revenue	-	100	(100)	-100.0%	100
<i>Total Non-Operating Revenues</i>	<u>793</u>	<u>615</u>	<u>178</u>	<u>28.9%</u>	<u>615</u>
Total Revenues	<u>7,976</u>	<u>615</u>	<u>7,361</u>	<u>1197.0%</u>	<u>615</u>
<u>Expenditures</u>					
Other Services and Charges	294	275	19	6.9%	275
Annual Capital	1,012	1,000	12	1.2%	1,000
Lake Walk Innovation Center Operations	-	400	(400)	-100.0%	400
Admin. Reimbursement - General Fund	74	74	0	0.1%	74
Total Expenditures	<u>1,380</u>	<u>1,749</u>	<u>(369)</u>	<u>-21.1%</u>	<u>1,749</u>
Net Increase/(Decrease)	6,596	(1,134)	7,730	-681.8%	(1,134)
Beginning Operating Funds	727	137	590	430.6%	137
Ending Operating Funds	<u>\$ 7,323</u>	<u>\$ (997)</u>	<u>\$ 8,320</u>	<u>-834.6%</u>	<u>\$ (997)</u>
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Liability/Workers Comp Ins Premiums	\$ 3,079	\$ 2,875	\$ 204	7.1%	\$ 2,875
<i>Total Operating Revenues</i>	<u>3,079</u>	<u>2,875</u>	<u>204</u>	<u>7.1%</u>	<u>2,875</u>
Non-Operating Revenues					
Interest Income	262	65	197	303.5%	65
Miscellaneous Revenues	74	-	74	100.0%	-
<i>Total Non-Operating Revenues</i>	<u>336</u>	<u>65</u>	<u>271</u>	<u>417.6%</u>	<u>65</u>
Total Revenues	<u>3,415</u>	<u>2,940</u>	<u>475</u>	<u>16.2%</u>	<u>2,940</u>
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	550	640	(90)	-14.1%	640
Supplies	74	88	(14)	-16.2%	88
Maintenance	0	2	(1)	-84.2%	2
Other Services and Charges	121	171	(50)	-29.3%	172
Judgment and Damage Claims	46	30	16	53.3%	30
Stop Loss Aggregate Refund	(281)	(140)	(141)	100.7%	(140)
Liability Insurance	998	946	52	5.5%	945
Claims Administration	80	180	(100)	-55.6%	180
Workers Comp and Liability Claims	890	1,200	(310)	-25.9%	1,200
Admin. Reimbursement - General Fund	235	233	2	1.0%	233
<i>Total Operating Expenses</i>	<u>2,713</u>	<u>3,350</u>	<u>(637)</u>	<u>-19.0%</u>	<u>3,350</u>
Non-Operating Expenses					
Employee Health Center	100	100	-	0.0%	100
Equipment Replacement	3	1	2	216.0%	1
Transfer to Debt Service Fund	8	19	(11)	-58.4%	19
<i>Total Non-Operating Expenses</i>	<u>111</u>	<u>120</u>	<u>(9)</u>	<u>-7.2%</u>	<u>120</u>
Total Expenditures	<u>2,824</u>	<u>3,470</u>	<u>(646)</u>	<u>-18.6%</u>	<u>3,470</u>
Net Increase/(Decrease)	592	(530)	1,121	-211.7%	(530)
Beginning Operating Funds	4,954	3,461	1,493	43.1%	3,461
Ending Operating Funds	<u>\$ 5,546</u>	<u>\$ 2,931</u>	<u>\$ 2,615</u>	<u>89.2%</u>	<u>\$ 2,931</u>
Days of Operating Funds	604	319	285		319
Target Operating Reserve	\$ 2,500	\$ 2,500			\$ 2,500
Operating Funds = Working Capital					

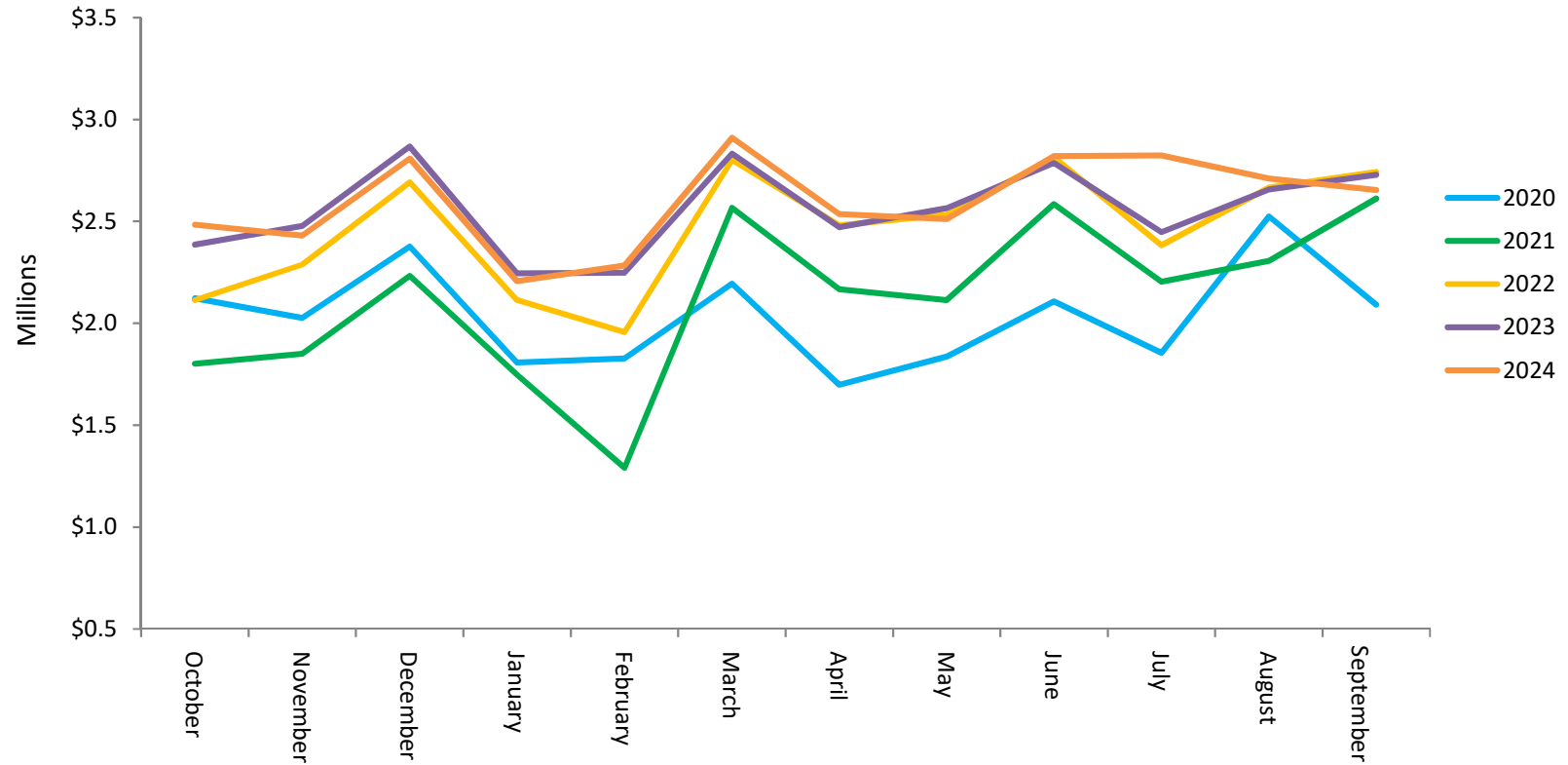
CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
September 30, 2024
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Employee Contributions	\$ 2,368	\$ 2,380	\$ (12)	-0.5%	\$ 2,380
City Contributions	12,683	11,900	783	6.6%	11,900
Retiree Health Premiums	606	656	(49)	-7.5%	656
<i>Total Operating Revenues</i>	<u>15,658</u>	<u>14,936</u>	<u>722</u>	<u>4.8%</u>	<u>14,936</u>
Non-Operating Revenues					
Interest Income	599	28	571	2010.2%	28
Flex Admin Fee	6	7	(1)	-18.2%	7
Health Claim Rebates	1,203	-	1,203	100.0%	-
BISD Reimbursement	351	367	(16)	-4.4%	367
Transfer from Other Funds	100	100	-	0.0%	100
Stop/Loss Aggregate Refund	586	-	586	100.0%	-
<i>Total Non-Operating Revenues</i>	<u>2,844</u>	<u>503</u>	<u>2,342</u>	<u>465.9%</u>	<u>503</u>
Total Revenues	<u>18,502</u>	<u>15,438</u>	<u>3,064</u>	<u>19.8%</u>	<u>15,438</u>
<u>Expenditures</u>					
Operating Expenses					
Administrative Reimbursements	203	226	(23)	-10.1%	226
Claims Administration	8	12	(4)	-35.8%	12
H.S.A. - Employer Paid	393	345	48	14.0%	345
Health Insurance Administration	482	50	432	863.1%	50
Health Insurance Claims	11,105	12,750	(1,645)	-12.9%	12,750
ACA Research and Reinsurance Fees	7	7	0	6.8%	7
Employee Assistance Program	21	21	0	0.4%	21
Stop Loss Premium	997	1,545	(548)	-35.5%	1,545
<i>Total Operating Expenses</i>	<u>13,216</u>	<u>14,957</u>	<u>(1,740)</u>	<u>-11.6%</u>	<u>14,957</u>
Non-Operating Expenses					
Employee Health Center	333	374	(41)	-11.0%	374
BISD Health Center Expense	322	374	(53)	-14.1%	374
<i>Total Non-Operating Expenses</i>	<u>655</u>	<u>749</u>	<u>(94)</u>	<u>-12.5%</u>	<u>749</u>
Total Expenditures	<u>13,871</u>	<u>15,705</u>	<u>(1,834)</u>	<u>-11.7%</u>	<u>15,705</u>
Net Increase/(Decrease)	4,631	(267)	4,898	-1833.2%	(267)
Beginning Operating Funds	9,946	8,818	1,127	12.8%	8,818
Ending Operating Funds	<u>\$ 14,577</u>	<u>\$ 8,551</u>	<u>\$ 6,026</u>	<u>70.5%</u>	<u>\$ 8,551</u>
Days of Operating Funds	356	209	147		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
September 30, 2024
(in thousands)

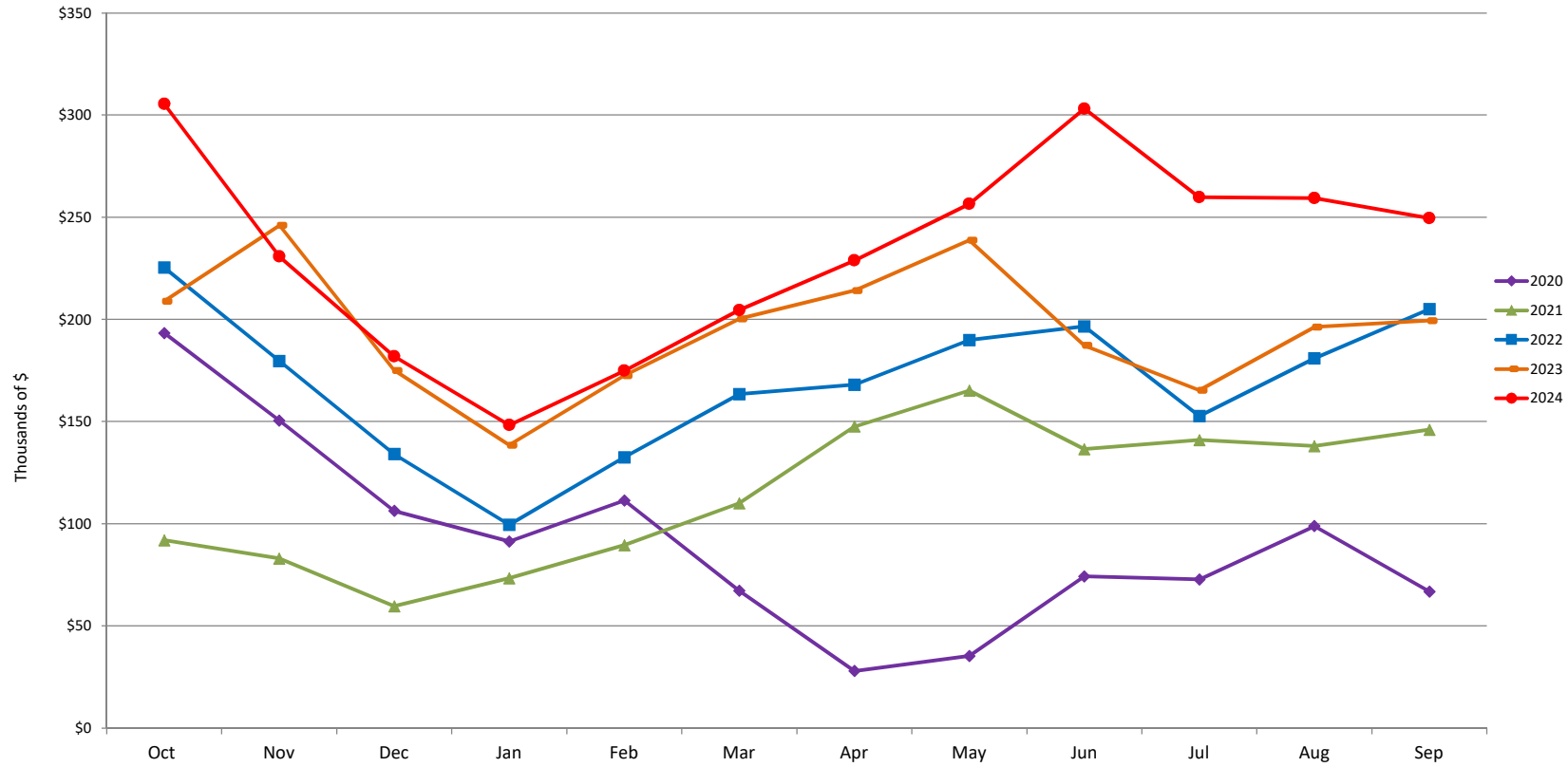
	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2024 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Fuel Mark-up	\$ 122	\$ 112	\$ 10	8.8%	\$ 112
Inventory Markup	17	12	6	52.0%	12
<i>Total Operating Revenues</i>	<u>139</u>	<u>124</u>	<u>16</u>	<u>12.8%</u>	<u>124</u>
Non-Operating Revenues					
Interest Income	3	2	2	115.7%	2
Admin. Reimbursements and Transfers	277	277	(0)	0.0%	277
<i>Total Non-Operating Revenues</i>	<u>280</u>	<u>279</u>	<u>2</u>	<u>0.6%</u>	<u>279</u>
Total Revenues	<u>420</u>	<u>402</u>	<u>18</u>	<u>4.4%</u>	<u>402</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	268	270	(1)	-0.5%	270
Supplies	12	18	(6)	-35.1%	18
Maintenance and Services	10	14	(3)	-25.5%	14
Admin. Reimbursement - General Fund	48	48	0	0.1%	48
<i>Total Operating Expenses</i>	<u>338</u>	<u>350</u>	<u>(11)</u>	<u>-3.2%</u>	<u>350</u>
Non-Operating Expenses					
Over/Short Fuel and Inventory	(5)	-	(5)	-100.0%	-
Annual Capital	37	45	(8)	-18.4%	45
Transfer to Debt Service - Pensions	3	8	(5)	-58.6%	8
<i>Total Non-Operating Expenses</i>	<u>35</u>	<u>53</u>	<u>(18)</u>	<u>-34.3%</u>	<u>53</u>
Total Expenditures	<u>373</u>	<u>403</u>	<u>(29)</u>	<u>-7.3%</u>	<u>403</u>
Net Increase/(Decrease)	47	(0)	47	-15656.4%	(0)
Beginning Operating Funds	26	2	24	1269.1%	2
Ending Operating Funds	<u>\$ 73</u>	<u>\$ 2</u>	<u>\$ 71</u>	<u>4413.2%</u>	<u>\$ 2</u>
Days of Operating Funds	66	1	65		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	\$ 228,850	\$ 256,568	\$ 303,134	\$ 259,786	\$ 259,379	\$ 249,520	\$ 2,803,176
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 \$ 2,300,000
\$Over/(Under) YTD \$ 503,176
% Over/(Under) YTD 21.88%

FY 2024 Budget \$ 2,300,000