



**CITY OF BRYAN**  
*The Good Life, Texas Style.™*

**QUARTERLY BUDGET REPORT**

CITY OF BRYAN, TEXAS  
FISCAL YEAR 2022

FOR THE SIX MONTHS ENDING MARCH 31, 2022

**UNAUDITED**

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**CITY OF BRYAN, TEXAS**  
**Change in Fund Balance Summary**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2022 Amended Budget
<b>Governmental Funds</b>				
General	\$ 13,038	\$ 6,849	\$ 6,189	\$ (8,117)
Debt Service	9,153	8,876	276	522
Hotel/Motel Tax	(13)	(76)	63	(154)
Oil & Gas Fund	158	150	8	312
Capital Reserve Fund	2	3	(1)	6
Midtown Park Operations	(175)	(928)	753	(1,041)
Midtown Park Construction	18	(2,248)	2,266	(4,950)
Phillips Event Center	46	(292)	338	26
Queen and Palace Theaters	98	110	(12)	119
Street Improvement Fund	44	(1,116)	1,160	(2,549)
Drainage Improvement	185	(286)	470	(571)
TIRZ #10-Traditions	3,194	3,167	27	179
TIRZ #19-Nash Street	285	354	(69)	131
TIRZ #21-Downtown Bryan	230	140	90	(43)
TIRZ #22-Target	417	401	15	7
TIRZ #22-North	162	113	49	(1)
Community Development	(199)	50	(250)	-
Grant Fund	(23)	-	(23)	-
ARPA Fund	10,612	-	10,612	-
Court Technology	15	(1)	16	(2)
Miscellaneous Trusts	59	-	59	-
<b>Enterprise Funds</b>				
BTU - City	24,570	7,732	16,838	5,647
BTU - Rural	7,461	3,104	4,357	483
Water	1,909	767	1,142	(2,296)
Wastewater	1,867	414	1,453	(4,046)
Solid Waste	461	631	(169)	(501)
Airport	(168)	(55)	(113)	7
Bryan Commerce & Development	114	(66)	181	793
<b>Internal Service Funds</b>				
Self-Insurance Fund	(829)	(598)	(231)	(642)
Employee Benefits Fund	1,648	(522)	2,171	(714)
Warehouse Fund	24	(12)	36	(31)
<b>Change in Fund Balance</b>	<b>\$ 74,363</b>	<b>\$ 26,661</b>	<b>\$ 47,702</b>	<b>\$ (17,426)</b>

## General Fund

The General Fund fund balance available for operations at March 31, 2022 was \$53,760k, or 219 days of operating expenditures. This balance is \$8,795k, or 19.6%, above budgeted projections. This variance primarily consists of higher than expected beginning fund balances by \$2,011k due to higher than expected revenues of \$5,511k and expenditure savings of \$1,814k during FY 2021. During FY 2022, revenues and Right-of-Way (“ROW”) Payments for the General Fund are over budget by \$3,865k, or 8.0%, and expenditures are under budget by \$2,324k, or 5.6%. Additionally, the City has restricted and committed fund balances totaling \$10,216k. A discussion of the revenue and expenditure variances is included below.

### Revenue Narrative

Through March of FY 2022, General Fund Revenues, not including Transfers In or ROW Payments, are \$3,871k, or 9.5%, over budget. Notable variances include:

**Sales Tax:** Sales tax receipts of \$13,229k through March of FY 2022 are \$1,429k, or 12.1%, over budget and are \$2,227k, or 20.2%, above collections of \$11,002k through March of FY 2021. The FY 2022 budget variance is driven by increased sales tax revenues in construction activities, food services, big box retailers, and oil and gas activities.

**Property Tax:** Property tax revenue collections, including penalties and interest, of \$22,840k are \$724k, or 3.3%, over budget due to the timing of collections. For FY 2022, 90.7% of budgeted property tax revenues have been collected through March. In FY 2021, property tax revenues were 89.0% collected through March.

**Licenses and Permits:** License and Permit revenues of \$902k are \$538k, or 147.9%, over budget. In FY 2022, 1,346 building permits have been issued, a 5.7% increase over the 1,273 permits issued through March of FY 2021. Additionally, in FY 2022, the average value per permit issued is \$188k, a 28.0% increase over the average value per permit issued in FY 2021 of \$147k.

**Fines:** Fines of \$798k are \$263k, or 49.1%, over budget due to both an increase in citations issued and fine per citation. Through March of FY 2022, 5,074 citations have been issued, a 40.7% increase from citations issued through March of FY 2021, and the average fine per citation issued of \$157 has increased by \$27, or 20.7%, from March of FY 2021.

**Miscellaneous Income:** Actual receipts of \$1,862k through March of FY 2022 are \$335k, or 21.9%, over budget due to miscellaneous police department revenues which are over budget by \$63k, library gifts which are over budget by \$52k, mixed beverage taxes which are over budget by \$17k, and interest income which is over budget by \$15k. Additionally, unbudgeted payments consist of payments from the Texas Division of Emergency Management (“TDEM”) for fire department expenses of \$267k, various insurance claim proceeds of \$37k, asset sale proceeds of \$26k, and TAMU feasibility study reimbursements of \$25k. The variance is partially offset by PILOT payments which are under budget by \$86k and other miscellaneous revenues which are under budget by \$70k.

### Expenditure Narrative

General Fund expenditures are \$2,324k, or 5.6%, under budget through March of FY 2022. Expense variances are largely due to the timing of projects and salaries and benefits due to vacancies. Notable variances include:

**Public Safety:** Public Safety is under budget by \$472k, or 2.2%, primarily due to salaries and benefits which are under budget by \$884k due to 34 vacancies consisting of 21 police department vacancies, 12 fire department vacancies, and 1 municipal court vacancy. The total variance is partially offset by supplies, including first aid, minor equipment, chemicals, and linens, which are over budget by \$304k, maintenance which is over budget by \$88k, and other miscellaneous expenditures which are over budget by \$17k.

**Public Works:** Public Works is under budget by \$597k, or 20.0%, due to salaries and benefits which are under budget by \$278k (currently 4 vacancies), professional services which are under budget by \$118k, general

maintenance which is under budget by \$111k, contractual services which are under budget by \$49k, and capital expenditures which are under budget by \$24k due to the timing of projects.

**Development Services:** Development Services are under budget by \$170k, or 10.8%, due to salaries and benefits which are under budget by \$125k (currently 1 vacancy) due to vacancies earlier in FY 2022, building demolitions which are under budget by \$40k, and contractual services which are under budget by \$15k.

**Community Services:** Community Services are under budget by \$746k, or 19.0%, due to salaries and benefits which are under budget by \$576k (currently 6 vacancies), parks improvement expenses which are under budget by \$135k, contractual maintenance which is under budget by \$86k, utilities which are under budget by \$55k, supplies which are under budget by \$39k, contractual services which are under budget by \$32k, general maintenance which is under budget by \$31k, public relations which are under budget by \$17k, and restricted funds expenses which are under budget by \$17k. The variance is partially offset by capital expenditures which are over budget by \$210k and publications/subscriptions which are over budget by \$30k.

**Support Services:** Support Services are under budget by \$191k, or 3.0%, due to salaries and benefits which are under budget by \$437k (currently 5 vacancies), contractual maintenance which is under budget by \$74k, transportation/training which is under budget by \$64k, contractual services which are under budget by \$45k, utilities which are under budget by \$41k, supplies which are under budget by \$30k, and contingent expenditures which are under budget by \$24k. The variance is partially offset by capital expenditures which are over budget by \$321k and equipment maintenance, including software licensing agreements, which are over budget by \$185k.

**General Administration:** General Administration is under budget by \$309k, or 10.9%, due to salaries and benefits which are under budget by \$186k (currently 2 vacancies) and miscellaneous expenditures, including contributions, elections, public relations, and contractual services, which are under budget by \$120k, collectively.

**CIP Reimbursement Resolutions:** CIP Reimbursement Resolutions are not budgeted on an annual basis. Spending is dependent on timing of the designated projects.

## Other Funds

### Other Governmental Funds

**Debt Service Fund:** Total revenues and transfers are over budget by \$335k, or 3.0%, primarily due to property tax collections which are over budget by \$345k, or 3.1%, due to the timing of collections and transfers in which are over budget by \$90k due to the allocation of the 2020 Pension Obligation Bonds to proprietary funds that were finalized after the FY 2022 budget was issued. The variance is partially offset by the BVSWMA payment which is under budget by \$95k due to timing of the principal portion of the note. Total expenditures are over budget by \$59k, or 2.4%, primarily due to debt service expenses which are over budget by \$64k, or 2.6%, also due to the allocation of the 2020 Pension Obligation Bond to the proprietary funds.

### Special Revenue Funds

**Hotel Tax Fund:** Total revenues are over budget by \$135k, or 16.4%, primarily due to room tax revenues which are over budget by \$115k, or 14.1%, due to higher than anticipated activity. Total expenditures are over budget by \$72k, or 8.0%, primarily due to the timing of hotel tax reimbursements to the Stella Hotel.

**Midtown Park Operations Fund:** Total revenues and transfers are under budget by \$495k, or 97.5%, due to the timing of operations. Total expenditures are under budget by \$1,249k, or 87.0%, primarily due to the timing of start-up costs for both the Legends Event Center and Travis Fields. Travis Fields opened in February 2022.

**Midtown Park Construction Fund:** Total expenditures are under budget by \$2,268k, or 99.8%, due to the timing of capital projects.

**Phillips Event Center ("PEC") Fund:** Total revenues and transfers are under budget by \$436k, or 33.5%, primarily due to the timing of transfers in for operations and capital improvements which are under budget by \$596k, or 64.4%. The variance is partially offset by operating revenues for the Golf Course and Facilities which are over budget by \$160k, or 42.7%, collectively. Total Facilities expenditures of \$950k are \$637k, or 67.0%, under budget due capital expenditures which are under budget by \$438k, or 91.2%, and other operating expenditures which are under budget by \$199k, or 42.3%. Due to damage sustained during the February 2021 winter storm, the special event venue is expected to be closed until late-2022, but some operating expenditures will continue to be regularly incurred. Total Golf Course expenditures are under budget by \$65k, or 15.2%, primarily due to the timing of capital improvement projects. Other expenditures (not included in the profit share calculation) are under budget by \$73k, or 33.5%, primarily due to management fees which are under budget by \$69k, or 36.1%. The budget for management fees include estimated incentive payments that are calculated at the end of the year.

**Queen and Palace Theaters Fund:** Total revenues and transfers are under budget by \$264k, or 47.3%, due to theater operating revenue which is under budget by \$307k, or 99.7%, due to timing of operations. The variance is partially offset by transfers in for operations of \$293k which are over budget by \$43k, or 17.2%. Total expenditures are under budget by \$252k, or 56.3%, due to the timing of operations. The Queen Theater opened in March 2022.

**Street Improvement Fund:** Total revenues and transfers are over budget by \$165k, or 5.5%, due to higher than anticipated transportation fees. Total expenditures are under budget by \$995k, or 24.2%, primarily due to capital expenditures which are under budget by \$762k, or 29.2%, and street maintenance which is under budget by \$112k, or 9.3%, both due to the timing of material purchases for streets and other scheduled projects throughout the City.

**Drainage Fund:** Total expenditures are under budget by \$451k, or 57.0%, primarily due to the timing of storm system capital projects which are under budget by \$434k, or 68.7%.

## Enterprise Funds

**BTU – City Fund:** Total revenues are over budget by \$16,289k, or 18.3%, primarily due to other operating revenues, including proceeds from the sale of the TMPA mine land, which are over budget by \$11,016k, increased fuel revenues which are over budget by \$5,071k due to increased off-system sales, and interest income which is over budget by \$193k due to a higher-than-expected rate of return. Total expenditures are under budget by \$549k, or 0.7%, primarily due to capital expenditures which are under budget by \$3,830k, or 27.6%, and departmental expenses which are under budget by \$1,695k, or 12.7%, both due to timing. The variance is partially offset by energy costs which are over budget by \$5,071k, or 16.5%, due to increased off-system sales.

**BTU – Rural Fund:** Total revenues are over budget by \$4,334k, or 18.5%, primarily due to other operating revenues, including proceeds from the sale of the TMPA mine land, which are over budget by \$4,362k.

**Water Fund:** Total revenues are over budget by \$216k, or 3.2%, primarily due to water sales and tap fees which are over budget by \$208k, or 3.4%, collectively due to the recent construction of a large number of single family homes. Total expenditures are under budget by \$926k, or 15.2%, primarily due to annual capital which is under budget by \$766k due to the timing of projects. Total Production expenses are under budget by \$226k, or 14.6%, primarily due to utilities which are under budget by \$180k, maintenance which is under budget by \$53k, and salaries and benefits which are under budget by \$37k (currently 1 vacancy). The variance is partially offset by license and permit fees which are over budget by \$28k and supplies which are over budget by \$22k. Total Administration expenses are over budget by \$150k, or 43.8%, primarily due to maintenance which is over budget by \$113k and professional services which are over budget by \$43k.

**Wastewater Fund:** Total revenues are over budget by \$602k, or 8.8%, primarily due to the recent construction of a large number of single family homes. Total expenditures are under budget by \$852k, or 13.2%, primarily due to annual capital which is under budget by \$325k due to the timing of projects. Total Treatment expenses are under budget by \$264k, or 17.7%, primarily due to maintenance which is under budget by \$199k, utilities which are under budget by \$46k, and contractual services which are under budget by \$17k. Total Collection expenses are under budget by \$210k, or 17.3%, primarily due to salaries and benefits which are under budget by \$152k (currently 5 vacancies), maintenance which is under budget by \$35k, and utilities which are under budget by \$12k.

**Solid Waste Fund:** Total expenditures are over budget by \$227k, or 6.1%, primarily due to annual capital which is over budget by \$541k due to the purchase of heavy movable equipment that was budgeted in FY 2021. The variance is partially offset by Administration expenses which are under budget by \$190k, or 8.1%, primarily due to contractual services and labor which are under budget by \$105k, maintenance which is under budget by \$77k, salaries and benefits which are under budget by \$50k (currently no vacancies), and uncollectible accounts expense which is under budget by \$17k. The variance is partially offset by supplies which are over budget by \$80k.

**BCD Fund:** Total revenues are over budget by \$895k, or 170.2%, due to the unbudgeted transfer of \$1,000k from the General Fund for the purchase of the Carson lots and demolition costs for the Oak Terrace lots and sales of Traditions lots which are over budget by \$167k, or 83.7%, due to conservative budget estimates. The variance is partially offset by miscellaneous revenues which are under budget by \$268k, or 83.6%, due to timing of the sales of miscellaneous City-owned properties. Total expenditures are over budget by \$714k, or 120.6%, primarily due to unbudgeted capital expenditures of \$438k for the Carson St. lots, \$328k for the Oak Terrace lots demolition costs, and \$150k for the Roundtree lot. Additionally, Lake Walk Innovation Center operations are over budget by \$67k, or 28.6%. The variance is partially offset by land purchases for the builder infill program which are under budget by \$270k, or 90.0%, due to timing.

## Internal Service Funds

**Self Insurance Fund:** Total revenues are over budget by \$57k, or 4.6%, primarily due to liability and workers comp insurance premiums which are over budget by \$33k and miscellaneous insurance proceeds which are over budget by \$28k. Total expenditures are over budget by \$288k, or 15.8%, due to City vehicle damage claims which are over budget by \$421k and liability and workers comp claims which are over budget by \$53k. The budget variance is partially offset by stop/loss aggregate refunds which are under budget by \$70k, or 116.5%, liability insurance which is under budget by \$63k, or 7.6%, and other operating expenditures, including other services and charges and supplies, which are under budget by \$39k, or 25.8%, collectively.

**Employee Benefits Fund:** Total revenues are over budget by \$406k, or 5.5%, primarily due to both City and employee contributions which are over budget by \$269k, or 3.9%, collectively due to conservative budget estimates. Additionally, unbudgeted stop/loss aggregate refunds were \$167k. Total expenditures are under budget by \$1,764k, or 22.2%, primarily due to health insurance claims which are under budget by \$1,738k, or 25.9%, and health insurance administration which is under budget by \$97k, or 97.3%, due to cost-savings from a change in health insurance administrators. The variance is partially offset by employer-paid HSA contributions which are over budget by \$50k, or 47.5%.

**CITY OF BRYAN, TEXAS**  
**General Fund Summary**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b>Revenues:</b>					
City Sales Tax	\$ 13,229	\$ 11,800	\$ 1,429	12.1%	\$ 24,839
Property Tax	22,840	22,115	724	3.3%	25,178
Franchise Fees	814	786	27	3.5%	2,122
Licenses & Permits	902	364	538	147.9%	806
Grants	727	721	5	0.8%	1,497
Charges for Services	3,380	2,830	549	19.4%	5,471
Fines	798	535	263	49.1%	1,070
Miscellaneous/Shared Tax	1,862	1,528	335	21.9%	2,105
<b>Subtotal Revenues</b>	<b>44,551</b>	<b>40,680</b>	<b>3,871</b>	<b>9.5%</b>	<b>63,089</b>
ROW Payments	7,847	7,853	(6)	-0.1%	15,433
Transfers In	-	-	-	0.0%	3,040
<b>Total Revenues, Transfers &amp; ROW</b>	<b>52,398</b>	<b>48,533</b>	<b>3,865</b>	<b>8.0%</b>	<b>81,562</b>
<b>Expenditures :</b>					
Public Safety	21,476	21,948	(472)	-2.2%	46,106
Public Works	2,394	2,991	(597)	-20.0%	6,410
Development Services	1,409	1,579	(170)	-10.8%	3,246
Community Services	3,187	3,933	(746)	-19.0%	8,541
Support Services	6,151	6,343	(191)	-3.0%	14,089
General Administration	2,528	2,838	(309)	-10.9%	5,785
Non-departmental	4,893	5,102	(209)	-4.1%	11,600
CIP Reimb. Resolutions	371	-	371	0.0%	-
Administrative Reimbursements	(3,049)	(3,049)	(0)	0.0%	(6,097)
<b>Total Expenditures</b>	<b>39,360</b>	<b>41,684</b>	<b>(2,324)</b>	<b>-5.6%</b>	<b>89,680</b>
Net Increase/(Decrease)	13,038	6,849	6,189	90.4%	(8,117)
Beginning Fund Balance	50,937	48,926	2,011	4.1%	48,926
<b>Ending Fund Balance</b>	<b>63,976</b>	<b>55,775</b>	<b>8,200</b>	<b>14.7%</b>	<b>40,809</b>
Restricted or Committed Fund Balance	6,306	10,810	(4,504)	-41.7%	10,810
Committed for Drainage Projects	3,910	-	3,910	0.0%	-
<b>Fund Balance Available for Operations</b>	<b>\$ 53,760</b>	<b>\$ 44,965</b>	<b>\$ 8,795</b>	<b>19.6%</b>	<b>\$ 29,999</b>
# of Days of Reserve	219	183	36		122
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 14,742	\$ 14,742			\$ 14,742
<b>Target Operating Reserve</b>					
100 Days of Operating Expenses	\$ 24,570	\$ 24,570			\$ 24,570

**CITY OF BRYAN, TEXAS**  
**Debt Service Fund Summary**  
 March 31, 2022  
 (in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2022 Amended Budget</b>
<b><u>Revenues</u></b>					
Property Tax	\$ 11,341	\$ 10,996	\$ 345	3.1%	\$ 12,454
Delinquent Collections	35	45	(10)	-22.1%	90
Interest Income	12	6	5	80.9%	13
BVSWMA	42	137	(95)	-69.2%	370
<b>Subtotal Revenues</b>	<b>11,430</b>	<b>11,185</b>	<b>245</b>	<b>2.2%</b>	<b>12,927</b>
Transfers In	254	164	90	55.1%	1,839
<b>Total Revenues and Transfers</b>	<b>11,684</b>	<b>11,349</b>	<b>335</b>	<b>3.0%</b>	<b>14,766</b>
<b><u>Expenditures</u></b>					
Debt Service <sup>(2)</sup>	2,531	2,467	64	2.6%	14,234
Debt Expense	-	5	(5)	0.0%	10
<b>Total Expenditures</b>	<b>2,531</b>	<b>2,472</b>	<b>59</b>	<b>2.4%</b>	<b>14,244</b>
Net Increase/(Decrease)	9,153	8,876	276	3.1%	522
Beginning Operating Funds	21,657	1,159	20,498	1768.6%	1,159
<b>Ending Operating Funds</b>	<b>\$ 30,809</b>	<b>\$ 10,035</b>	<b>\$ 20,774</b>	<b>207.0%</b>	<b>\$ 1,681</b>
Days of Operating Funds	790	257	532		43
<b>Operating Reserve</b>					
30 Days of Operating Expenses	\$ 1,187	\$ 1,187			\$ 1,187

**CITY OF BRYAN, TEXAS**  
**Hotel Tax Fund**  
 March 31, 2022  
 (in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2022 Amended Budget</b>
<b><u>Revenues</u></b>					
Room Tax Receipts	\$ 931	\$ 816	\$ 115	14.1%	\$ 1,600
Misc. Revenues	19	-	19	0.0%	-
Interest Income	4	4	0	11.0%	7
<b>Total Revenues</b>	<b>954</b>	<b>820</b>	<b>135</b>	<b>16.4%</b>	<b>1,607</b>
<b><u>Expenditures</u></b>					
<b><u>Program Grants and Other Expenditures</u></b>					
Arts Council	56	56	-	0.0%	112
Chamber of Commerce	-	5	(5)	0.0%	5
Communications/Marketing (City of Bryan)	50	38	13	33.6%	75
Destination Bryan	626	620	6	0.9%	1,240
Historical Restoration	-	25	(25)	0.0%	50
Park & Rec Expense (City of Bryan)	43	45	(2)	-4.6%	90
The Stella Hotel	116	50	66	132.3%	100
Veterans Memorial	30	25	5	20.0%	25
<b>Subtotal Program Grants</b>	<b>920</b>	<b>863</b>	<b>57</b>	<b>6.6%</b>	<b>1,696</b>
<b><u>Single Purpose/Events Grants</u></b>					
	-	33	(33)	0.0%	65
International Rescue & Emergency Care Assoc.	12	-	12	0.0%	-
Destination Bryan - Reimbursements	10	-	10	0.0%	-
TAMU Game day Traffic Shuttle	21	-	21	0.0%	-
Texas GridIron	3	-	3	0.0%	-
<b>Subtotal Single Purpose/Event Grants</b>	<b>47</b>	<b>33</b>	<b>14</b>	<b>44.0%</b>	<b>65</b>
<b>Total Expenditures</b>	<b>967</b>	<b>896</b>	<b>72</b>	<b>8.0%</b>	<b>1,761</b>
Net Increase/(Decrease)	(13)	(76)	63	-83.2%	(154)
Beginning Operating Funds	2,259	2,018	241	11.9%	2,018
<b>Ending Operating Funds</b>	<b>\$ 2,246</b>	<b>\$ 1,942</b>	<b>\$ 304</b>	<b>15.7%</b>	<b>\$ 1,864</b>
Days of Operating Funds	465	402	63		386
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 290	\$ 290			\$ 290

**CITY OF BRYAN, TEXAS**  
**Oil & Gas Fund**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Property Taxes	\$ 61	\$ 61	\$ -	0.0%	\$ 123
Royalties	95	87	8	9.2%	185
Interest Income	2	2	(0)	-17.8%	4
<b>Total Revenues</b>	<b>158</b>	<b>150</b>	<b>8</b>	<b>5.1%</b>	<b>312</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Net Increase/(Decrease)	158	150	8	5.1%	312
Beginning Operating Funds	841	825	15	1.9%	825
<b>Ending Operating Funds</b>	<b>\$ 999</b>	<b>\$ 976</b>	<b>\$ 23</b>	<b>2.4%</b>	<b>\$ 1,137</b>
<b>Minimum Target Fund Balance <math>\geq</math> \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Capital Reserve Fund**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Interest Income	\$ 2	\$ 3	\$ (1)	-31.0%	\$ 6
<b>Total Revenues</b>	<b>2</b>	<b>3</b>	<b>(1)</b>	<b>-31.0%</b>	<b>6</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Net Increase/(Decrease)	2	3	(1)	-31.0%	6
Beginning Operating Funds	1,232	1,248	(15)	-1.2%	1,248
<b>Ending Operating Funds</b>	<b>\$ 1,234</b>	<b>\$ 1,251</b>	<b>\$ (16)</b>	<b>-1.3%</b>	<b>\$ 1,254</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Midtown Park Operations Fund Summary**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Legends Event Center Revenues	\$ -	\$ -	\$ -	0.0%	\$ 2,011
Travis Park Fields Revenues	8	175	(167)	-95.2%	350
Naming Rights	-	125	(125)	0.0%	250
Interest Income	4	8	(3)	-44.1%	15
<b>Total Revenues</b>	<b>13</b>	<b>308</b>	<b>(295)</b>	<b>-95.9%</b>	<b>2,627</b>
<b><u>Transfers</u></b>					
Transfer In from General Fund	-	200	(200)	0.0%	1,000
<b>Total Transfers</b>	<b>-</b>	<b>200</b>	<b>(200)</b>	<b>0.0%</b>	<b>1,000</b>
<b>Total Revenues and Transfers</b>	<b>13</b>	<b>508</b>	<b>(495)</b>	<b>-97.5%</b>	<b>3,627</b>
<b><u>Expenditures</u></b>					
<b>Legends Event Center:</b>					
Start-Up Costs	38	325	(287)	-88.2%	1,300
Contract Labor	-	383	(383)	0.0%	765
Park Operator Expenses	-	406	(406)	0.0%	1,625
<b>Legends Event Center Expenditures</b>	<b>38</b>	<b>1,114</b>	<b>(1,076)</b>	<b>-96.6%</b>	<b>3,690</b>
<b>Travis Park Fields:</b>					
Contract Labor	29	74	(45)	-60.7%	147
Park Operator Expenses	21	105	(84)	-80.2%	211
Capital Outlay	39	-	39	0.0%	-
<b>Travis Park Fields Expenditures</b>	<b>89</b>	<b>179</b>	<b>(90)</b>	<b>-50.5%</b>	<b>358</b>
<b>Other:</b>					
Salaries and Benefits	0	15	(15)	-98.2%	30
COB Operating Costs	10	83	(73)	-88.0%	500
COB Other Costs and Incentives	50	25	25	100.6%	50
Capital Outlay	-	20	(20)	0.0%	40
<b>Other Expenditures</b>	<b>60</b>	<b>143</b>	<b>(83)</b>	<b>-57.8%</b>	<b>619</b>
<b>Total Expenditures</b>	<b>187</b>	<b>1,436</b>	<b>(1,249)</b>	<b>-87.0%</b>	<b>4,668</b>
Net Increase/(Decrease)	(175)	(928)	753	0.0%	(1,041)
Beginning Operating Funds	2,534	2,136	398	18.7%	2,136
<b>Ending Operating Funds</b>	<b>\$ 2,359</b>	<b>\$ 1,208</b>	<b>\$ 1,152</b>	<b>95.4%</b>	<b>\$ 1,095</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Midtown Park Construction Fund Summary**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Interest Income	\$ 22	\$ 25	\$ (3)	-10.0%	\$ 50
<b>Total Revenues</b>	<b>22</b>	<b>25</b>	<b>(3)</b>	<b>-10.0%</b>	<b>50</b>
<b><u>Expenditures</u></b>					
Utilities	4	-	4	0.0%	-
Capital Projects	-	2,273	(2,273)	0.0%	5,000
<b>Total Expenditures</b>	<b>4</b>	<b>2,273</b>	<b>(2,268)</b>	<b>-99.8%</b>	<b>5,000</b>
Net Increase/(Decrease)	18	(2,248)	2,266	0.0%	(4,950)
Beginning Operating Funds	12,483	7,514	4,970	66.1%	7,514
<b>Ending Operating Funds</b>	<b>\$ 12,501</b>	<b>\$ 5,266</b>	<b>\$ 7,235</b>	<b>137.4%</b>	<b>\$ 2,564</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Phillips Event Center ("PEC") Fund Summary**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Operating - Golf Course	\$ 366	\$ 325	\$ 41	12.5%	\$ 650
Operating - Facilities	170	50	120	239.2%	100
<b>Total Revenues</b>	<b>535</b>	<b>375</b>	<b>160</b>	<b>42.7%</b>	<b>750</b>
Transfers In from General Fund	329	925	(596)	-64.4%	3,000
<b>Total Transfers</b>	<b>329</b>	<b>925</b>	<b>(596)</b>	<b>-64.4%</b>	<b>3,000</b>
<b>Total Revenues and Transfers</b>	<b>864</b>	<b>1,300</b>	<b>(436)</b>	<b>-33.5%</b>	<b>3,750</b>
<b><u>Expenditures</u></b>					
<b>Golf Course:</b>					
Contract Labor	222	242	(20)	-8.2%	484
Supplies	82	86	(4)	-5.0%	172
Maintenance	27	38	(11)	-28.4%	77
Contractual Engineering/Planning	9	-	9	0.0%	-
Annual Capital	20	59	(39)	-65.9%	119
<b>Golf Course Expenditures</b>	<b>361</b>	<b>425</b>	<b>(65)</b>	<b>-15.2%</b>	<b>851</b>
<b>Facilities:</b>					
Supplies	78	120	(42)	-35.3%	240
Cost of Goods Sold	70	100	(30)	-30.2%	200
Maintenance	12	50	(38)	-76.2%	100
Contract Labor	112	200	(88)	-44.0%	400
Annual Capital	42	480	(438)	-91.2%	1,500
<b>Facilities Expenditures</b>	<b>314</b>	<b>950</b>	<b>(637)</b>	<b>-67.0%</b>	<b>2,440</b>
<b>Other:</b>					
Insurance	5	5	(0)	-7.1%	10
Equipment Rentals	18	22	(4)	-17.5%	44
Management Fees and Incentives	121	190	(69)	-36.1%	380
<b>Other Expenditures</b>	<b>144</b>	<b>217</b>	<b>(73)</b>	<b>-33.5%</b>	<b>434</b>
<b>Total Expenditures</b>	<b>818</b>	<b>1,592</b>	<b>(774)</b>	<b>-48.6%</b>	<b>3,724</b>
Net Increase/(Decrease)	46	(292)	338	-115.7%	26
Beginning Operating Funds	18	155	(138)	-88.6%	155
<b>Ending Operating Funds</b>	<b>\$ 64</b>	<b>\$ (137)</b>	<b>\$ 200</b>	<b>-146.4%</b>	<b>\$ 181</b>
Days of Operating Funds	6	(13)	20		18

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Queen and Palace Theaters Fund Summary**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Theater Operating Revenue	\$ 1	\$ 308	\$ (307)	-99.7%	\$ 616
<b>Total Revenues</b>	<b>1</b>	<b>308</b>	<b>(307)</b>	<b>-99.7%</b>	<b>616</b>
<b><u>Transfers</u></b>					
Transfer In from General Fund	293	250	43	17.2%	400
<b>Total Transfers</b>	<b>293</b>	<b>250</b>	<b>43</b>	<b>17.2%</b>	<b>400</b>
<b>Total Revenues and Transfers</b>	<b>294</b>	<b>558</b>	<b>(264)</b>	<b>-47.3%</b>	<b>1,016</b>
<b><u>Expenditures</u></b>					
Facilities:					
Supplies	1	97	(96)	-98.7%	194
Maintenance	13	-	13	0.0%	-
Utilities	7	-	7	0.0%	-
Advertising	8	-	8	0.0%	-
Insurance	3	-	3	0.0%	-
Contract Labor & Services	30	49	(19)	-38.9%	99
Management Fees and Incentives	125	150	(25)	-16.7%	300
Miscellaneous	8	74	(66)	-89.0%	149
Annual Capital	-	25	(25)	0.0%	50
<b>Theater Expenditures</b>	<b>195</b>	<b>396</b>	<b>(201)</b>	<b>-50.7%</b>	<b>792</b>
Other:					
Insurance	1	2	(2)	-66.6%	5
Miscellaneous	-	50	(50)	0.0%	100
<b>Other Expenditures</b>	<b>1</b>	<b>52</b>	<b>(52)</b>	<b>-98.4%</b>	<b>105</b>
<b>Total Expenditures</b>	<b>196</b>	<b>448</b>	<b>(252)</b>	<b>-56.3%</b>	<b>897</b>
Net Increase/(Decrease)	98	110	(12)	-10.8%	119
Beginning Operating Funds	86	5	81	-10.8%	5
<b>Ending Operating Funds</b>	<b>\$ 184</b>	<b>\$ 115</b>	<b>\$ 69</b>	<b>60.5%</b>	<b>\$ 124</b>
Days of Operating Funds	85	53	32		57

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Street Improvement Fund**  
 March 31, 2022  
 (in thousands)

	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>FY2022</b>
<b>Revenues</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>	<b>Amended</b>
			<b>Variance</b>	<b>%</b>	<b>Budget</b>
Fees	\$ 3,106	\$ 2,900	\$ 206	7.1%	\$ 5,800
Other	32	35	(3)	-7.4%	70
Interest Income	17	30	(13)	-42.7%	60
<b>Total Revenues</b>	<b>3,156</b>	<b>2,965</b>	<b>191</b>	<b>6.4%</b>	<b>5,930</b>
<b>Transfers</b>					
Transfer from Other Funds	-	26	(26)	0.0%	105
<b>Total Transfers</b>	<b>-</b>	<b>26</b>	<b>(26)</b>	<b>0.0%</b>	<b>105</b>
<b>Total Revenues and Transfers In</b>	<b>3,156</b>	<b>2,991</b>	<b>165</b>	<b>5.5%</b>	<b>6,035</b>
<b>Expenditures</b>					
Salaries and Benefits	0	51	(51)	-99.5%	103
Street Improvement Maintenance	1,091	1,202	(112)	-9.3%	2,405
Professional Services	-	45	(45)	0.0%	179
Admin. Reimbursement	28	28	0	0.0%	56
Uncollectible Accounts	13	12	1	11.3%	24
Contractual Services	0	27	(27)	-99.1%	109
Annual Capital	1,851	2,614	(762)	-29.2%	5,227
Transfer to Debt Service	73	73	0	0.0%	371
Utility Admin. Reimbursement	55	55	0	0.0%	110
<b>Total Expenditures</b>	<b>3,112</b>	<b>4,107</b>	<b>(995)</b>	<b>-24.2%</b>	<b>8,584</b>
Net Increase/(Decrease)	44	(1,116)	1,160	-104.0%	(2,549)
Beginning Operating Funds	9,542	3,984	5,557	139.5%	3,984
<b>Ending Operating Funds</b>	<b>\$ 9,586</b>	<b>\$ 2,869</b>	<b>\$ 6,717</b>	<b>234.2%</b>	<b>\$ 1,436</b>
Days of Operating Funds	408	122	286		61
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 1,411	\$ 1,411			\$ 1,411

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**

**Drainage Fund**

March 31, 2022

(in thousands)

	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>FY2022</b>
<b>Revenues</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>	<b>Amended</b>
			<b>Variance</b>	<b>%</b>	<b>Budget</b>
Fees	\$ 518	\$ 495	\$ 23	4.7%	\$ 990
Other	5	6	(0)	-6.0%	12
Interest Income	2	5	(4)	-67.8%	11
<b>Total Revenues</b>	<b>525</b>	<b>506</b>	<b>19</b>	<b>3.8%</b>	<b>1,013</b>
<b>Expenditures</b>					
Storm System Maintenance	-	1	(1)	0.0%	1
Contractual Engineering/Planning	7	7	0	2.9%	14
Admin. Reimbursements	79	79	0	0.0%	158
Uncollectible Accounts	2	2	(0)	-10.7%	5
Storm System Capital	198	632	(434)	-68.7%	1,264
Transfer to Debt Service	27	46	(19)	-41.0%	91
Utility Admin. Reimbursement	25	25	0	0.0%	50
<b>Total Expenditures</b>	<b>341</b>	<b>792</b>	<b>(451)</b>	<b>-57.0%</b>	<b>1,584</b>
Net Increase/(Decrease)	185	(286)	470	-164.6%	(571)
Beginning Operating Funds	777	836	(59)	-7.0%	836
<b>Ending Operating Funds</b>	<b>\$ 962</b>	<b>\$ 550</b>	<b>\$ 411</b>	<b>74.7%</b>	<b>\$ 265</b>
Days of Operating Funds	222	127	95		61
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 260	\$ 260			\$ 260

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**TIRZ 10 - Traditions Fund Summary**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Property Tax - City	\$ 2,139	\$ 2,081	\$ 58	2.8%	\$ 2,395
Property Tax - County	1,118	1,139	(22)	-1.9%	1,311
Interest Income	5	8	(2)	-28.4%	15
<b>Total Revenues</b>	<b>3,263</b>	<b>3,228</b>	<b>35</b>	<b>1.1%</b>	<b>3,721</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service Fund	43	48	(5)	-9.9%	718
Transfers Out	-	-	-	0.0%	2,800
Contractual and Professional Services	25	12	13	100.0%	25
<b>Total Expenditures</b>	<b>68</b>	<b>61</b>	<b>8</b>	<b>12.8%</b>	<b>3,543</b>
Net Increase/(Decrease)	3,194	3,167	27	0.8%	179
Beginning Operating Funds	2,073	1,937	136	7.0%	1,937
<b>Ending Operating Funds</b>	<b>\$ 5,267</b>	<b>\$ 5,104</b>	<b>\$ 162</b>	<b>3.2%</b>	<b>\$ 2,116</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**TIRZ 19 - Nash Street Fund Summary**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Property Tax - City	\$ 347	\$ 366	\$ (19)	-5.1%	\$ 421
Interest Income	1	1	(0)	-23.1%	2
<b>Total Revenues</b>	<b>348</b>	<b>366</b>	<b>(19)</b>	<b>-5.1%</b>	<b>422</b>
<b><u>Expenditures</u></b>					
Construction Costs	52	-	52	0.0%	-
Transfer to Debt Service Fund	10	12	(2)	-15.4%	137
Transfer to General Fund	-	-	-	0.0%	50
Transfer to Other Funds	-	-	-	0.0%	105
<b>Total Expenditures</b>	<b>62</b>	<b>12</b>	<b>50</b>	<b>409.5%</b>	<b>292</b>
Net Increase/(Decrease)	285	354	(69)	-19.4%	131
Beginning Operating Funds	156	209	(53)	-25.3%	209
<b>Ending Operating Funds</b>	<b>\$ 441</b>	<b>\$ 563</b>	<b>\$ (122)</b>	<b>-21.6%</b>	<b>\$ 339</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**TIRZ 21 - Downtown Fund Summary**  
 March 31, 2022  
 (in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2022 Amended Budget</b>
<b><u>Revenues</u></b>					
Property Tax - City	\$ 228	\$ 215	\$ 13	5.9%	\$ 248
Interest Income	1	2	(0)	-8.3%	3
<b>Total Revenues</b>	<b>230</b>	<b>217</b>	<b>13</b>	<b>5.8%</b>	<b>251</b>
<b><u>Transfers</u></b>					
Reimbursement Resolution	-	92	(92)	0.0%	92
<b>Total Transfers</b>	<b>-</b>	<b>92</b>	<b>(92)</b>	<b>0.0%</b>	<b>92</b>
<b>Total Revenues and Transfers</b>	<b>230</b>	<b>309</b>	<b>(79)</b>	<b>-25.7%</b>	<b>343</b>
<b><u>Expenditures</u></b>					
Façade Improvements	-	52	(52)	0.0%	103
Transfer to Debt Service	-	25	(25)	0.0%	283
<b>Total Expenditures</b>	<b>-</b>	<b>77</b>	<b>(77)</b>	<b>0.0%</b>	<b>386</b>
Net Increase/(Decrease)	230	140	90	64.2%	(43)
Beginning Operating Funds	162	584	(422)	-72.2%	584
<b>Ending Operating Funds</b>	<b>\$ 392</b>	<b>\$ 724</b>	<b>\$ (332)</b>	<b>-45.9%</b>	<b>\$ 542</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**TIRZ 22 - Target Fund Summary**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Property Tax - City	\$ 269	\$ 252	\$ 17	6.7%	\$ 290
Property Tax - County	165	170	(4)	-2.6%	195
Interest Income	0	0	(0)	-20.2%	1
<b>Total Revenues</b>	<b>435</b>	<b>422</b>	<b>12</b>	<b>2.9%</b>	<b>486</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service	18	21	(3)	-13.2%	289
Transfer to Other Funds	-	-	-	0.0%	190
<b>Total Expenditures</b>	<b>18</b>	<b>21</b>	<b>(3)</b>	<b>0.0%</b>	<b>479</b>
Net Increase/(Decrease)	417	401	15	3.8%	7
Beginning Operating Funds	88	66	22	33.0%	66
<b>Ending Operating Funds</b>	<b>\$ 505</b>	<b>\$ 468</b>	<b>\$ 37</b>	<b>7.9%</b>	<b>\$ 73</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**TIRZ 22 - North Fund Summary**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Property Tax - City	\$ 100	\$ 104	\$ (4)	-4.3%	\$ 120
Property Tax - County	76	72	4	6.1%	83
Interest Income	0	1	(1)	-83.3%	3
<b>Total Revenues</b>	<b>176</b>	<b>177</b>	<b>(1)</b>	<b>-0.6%</b>	<b>205</b>
<b><u>Expenditures</u></b>					
Contractual Services	-	45	(45)	0.0%	90
Transfer to Debt Service	14	19	(5)	-25.4%	116
<b>Total Expenditures</b>	<b>14</b>	<b>64</b>	<b>(50)</b>	<b>0.0%</b>	<b>206</b>
Net Increase/(Decrease)	162	113	49	43.3%	(1)
Beginning Operating Funds	75	71	4	4.9%	71
<b>Ending Operating Funds</b>	<b>\$ 236</b>	<b>\$ 184</b>	<b>\$ 52</b>	<b>28.4%</b>	<b>\$ 70</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**BTU - City**  
 March 31, 2022  
 (in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2022 Adopted Budget</b>
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Base Revenues					
Retail	\$ 21,868	\$ 22,013	\$ (145)	-0.7%	\$ 49,552
Wholesale	7,669	7,490	179	2.4%	15,668
Fuel Revenues	35,817	30,746	5,071	16.5%	71,304
Regulatory Charge Pass Thru	8,768	8,759	9	0.1%	19,149
TCOS Revenue	18,047	18,081	(34)	-0.2%	37,278
Other Operating Revenues	12,470	1,454	11,016	757.8%	2,543
<i>Total Operating Revenues</i>	<u>104,638</u>	<u>88,543</u>	<u>16,096</u>	<u>18.2%</u>	<u>195,493</u>
<b>Non-Operating Revenues</b>					
Interest Income	516	323	193	59.9%	646
<b>Total Revenues</b>	<u>105,154</u>	<u>88,865</u>	<u>16,289</u>	<u>18.3%</u>	<u>196,139</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Energy Cost	35,817	30,746	5,071	16.5%	71,304
Capacity Cost	388	396	(8)	0.0%	792
TCOS Expense	8,772	8,759	14	0.2%	19,149
TCOS Expense - Wholesale	1,193	1,191	2	0.2%	2,381
Departmental Expenses	11,656	13,351	(1,695)	-12.7%	27,809
Admin. Reimbursement to COB	1,741	1,799	(57)	-3.2%	3,597
Admin. Reimbursement from COB	(952)	(943)	(9)	1.0%	(1,886)
<i>Total Operating Expenses</i>	<u>58,615</u>	<u>55,297</u>	<u>3,318</u>	<u>6.0%</u>	<u>123,146</u>
<b>Non-Operating Expenses</b>					
Annual Capital	10,056	13,886	(3,830)	-27.6%	28,266
Right of Way Payments	6,978	7,015	(37)	-0.5%	13,685
Debt Service	4,936	4,936	-	0.0%	25,395
<i>Total Non-Operating Expenses</i>	<u>21,969</u>	<u>25,836</u>	<u>(3,867)</u>	<u>-15.0%</u>	<u>67,345</u>
<b>Total Expenditures</b>	<u>80,584</u>	<u>81,134</u>	<u>(549)</u>	<u>-0.7%</u>	<u>190,492</u>
Net Increase/(Decrease)	24,570	7,732	16,838	217.8%	5,647
Beginning Operating Cash	81,411	82,084	(674)	-0.8%	82,084
	<u>\$ 105,981</u>	<u>\$ 89,816</u>	<u>\$ 16,165</u>	<u>18.0%</u>	<u>\$ 87,731</u>
<b>Rate Stabilization Fund</b>	<b>1,725</b>	<b>1,733</b>	<b>(8)</b>	<b>-0.5%</b>	<b>1,733</b>
<b>Total</b>	<u>\$ 107,706</u>	<u>\$ 91,549</u>	<u>\$ 16,157</u>	<u>17.6%</u>	<u>\$ 89,464</u>
<b>Minimum Operating Reserve Requirement</b>					
90 Days of Operating Expenses	\$ 33,739	\$ 33,739			\$ 33,739
<b>Target Operating Reserve</b>					
225 Days of Operating Expenses	\$ 84,348	\$ 84,348			\$ 84,348

**CITY OF BRYAN, TEXAS**  
**BTU - Rural**  
 March 31, 2022  
 (in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2021 Adopted Budget</b>
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Base Revenues	13,298	13,318	(21)	-0.2%	29,056
Fuel Revenues	6,793	6,735	59	0.9%	14,324
Regulatory Charge Pass Thru	3,053	3,143	(90)	-2.9%	6,567
Other Operating Revenues	4,537	175	4,362	2492.5%	350
<i>Total Operating Revenues</i>	<u>27,681</u>	<u>23,371</u>	<u>4,310</u>	<u>18.4%</u>	<u>50,297</u>
<b>Non-Operating Revenues</b>					
Interest Income	68	45	23	52.0%	90
<b>Total Revenues</b>	<u>27,749</u>	<u>23,416</u>	<u>4,334</u>	<u>18.5%</u>	<u>50,387</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Purchased Power - Base	5,195	5,143	52	1.0%	10,780
Purchased Power - Fuel	6,793	6,735	59	0.9%	14,324
Regulatory Charge	3,053	3,143	(90)	-2.9%	6,567
Departmental Expense	865	1,076	(211)	-19.6%	3,540
<i>Total Operating Expenses</i>	<u>15,907</u>	<u>16,097</u>	<u>(190)</u>	<u>-1.2%</u>	<u>35,212</u>
<b>Non-Operating Expenses</b>					
Annual Capital	3,695	3,529	167	4.7%	10,778
Debt Service	686	686	-	0.0%	3,914
<i>Total Non-Operating Expenses</i>	<u>4,382</u>	<u>4,215</u>	<u>167</u>	<u>4.0%</u>	<u>14,692</u>
<b>Total Expenditures</b>	<u>20,289</u>	<u>20,311</u>	<u>(23)</u>	<u>-0.1%</u>	<u>49,904</u>
Net Increase/(Decrease)	7,461	3,104	4,357	140.3%	483
Beginning Operating Cash	20,950	9,058	11,892		9,058
<b>Ending Operating Cash</b>	<u><b>\$ 28,411</b></u>	<u><b>\$ 12,162</b></u>	<u><b>\$ 16,249</b></u>	<u><b>133.6%</b></u>	<u><b>\$ 9,541</b></u>
<b>Minimum Operating Reserve Requirement</b>					
45 Days of Operating Expenses	\$ 4,401	\$ 4,401			\$ 4,401
<b>Target Operating Reserve</b>					
125 Days of Operating Expenses	\$ 12,226	\$ 12,226			\$ 12,226

**CITY OF BRYAN, TEXAS**  
**Water Fund Summary**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Water Sales	\$ 6,168	\$ 6,014	\$ 153	2.5%	\$ 12,750
Water Penalties	67	76	(9)	-11.6%	130
Miscellaneous	186	229	(42)	-18.5%	539
<i>Total Operating Revenues</i>	<u>6,421</u>	<u>6,319</u>	<u>102</u>	<u>1.6%</u>	<u>13,419</u>
<b>Non-Operating Revenues</b>					
Interest Income	20	38	(17)	-45.9%	75
Water Tap Fees	185	130	55	42.1%	275
Oil and Gas Royalty	0	0	(0)	-64.6%	0
Inventory Markup	12	11	1	7.3%	22
Miscellaneous Non-Operating Income	402	327	76	23.2%	653
Transfers from Other Funds	20	20	0	0.0%	39
<i>Total Non-Operating Revenues</i>	<u>639</u>	<u>525</u>	<u>114</u>	<u>21.8%</u>	<u>1,064</u>
<b>Total Revenues</b>	<u>7,060</u>	<u>6,844</u>	<u>216</u>	<u>3.2%</u>	<u>14,483</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Water Administration	493	343	150	43.8%	685
Water Production	1,320	1,546	(226)	-14.6%	3,072
Water Distribution	1,292	1,371	(79)	-5.8%	2,793
General and Admin. Reimbursement	248	248	0	0.0%	496
Transfer to Other Funds	39	39	0	0.0%	77
Transfer to BTU	280	280	0	0.0%	561
<i>Total Operating Expenses</i>	<u>3,672</u>	<u>3,826</u>	<u>(155)</u>	<u>-4.0%</u>	<u>7,685</u>
<b>Non-Operating Expenses</b>					
Annual Capital	848	1,613	(766)	-47.5%	3,620
Right of Way Payments	318	306	12	3.9%	671
Paying Agent Fee	1	8	(7)	-93.3%	15
Miscellaneous Debt Expense	(1)	10	(11)	-106.4%	20
Debt Service	314	314	(0)	0.0%	4,769
<i>Total Non-Operating Expenses</i>	<u>1,480</u>	<u>2,251</u>	<u>(771)</u>	<u>-34.3%</u>	<u>9,095</u>
<b>Total Expenditures</b>	<u>5,151</u>	<u>6,077</u>	<u>(926)</u>	<u>-15.2%</u>	<u>16,779</u>
Net Increase/(Decrease)	1,909	767	1,142	149.0%	(2,296)
Beginning Operating Funds	9,393	7,871	1,522	19.3%	7,871
<b>Ending Operating Funds</b>	<u>\$ 11,302</u>	<u>\$ 8,637</u>	<u>\$ 2,665</u>	<u>30.9%</u>	<u>\$ 5,575</u>
Days of Unrestricted Cash	487	410	77		265
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,263	\$ 1,263			\$ 1,263

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Wastewater Fund Summary**  
March 31, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Sewer System Revenue	\$ 6,789	\$ 6,235	\$ 554	8.9%	\$ 12,550
Sewer Penalties	55	59	(4)	-6.7%	117
Miscellaneous	3	2	0	11.2%	5
Pretreatment Fees	290	281	10	3.4%	561
Hauler and Sewer Inspection Fees	28	31	(3)	-11.1%	63
<i>Total Operating Revenues</i>	<u>7,164</u>	<u>6,608</u>	<u>556</u>	<u>8.4%</u>	<u>13,295</u>
<b>Non-Operating Revenues</b>					
Sewer Tap Fees	153	85	68	79.6%	170
Miscellaneous Non-Operating Income	10	14	(4)	-30.6%	29
Transfers from Other Funds	106	106	0	0.0%	212
Interest Income	19	38	(18)	-48.1%	75
<i>Total Non-Operating Revenues</i>	<u>288</u>	<u>243</u>	<u>45</u>	<u>18.6%</u>	<u>486</u>
<b>Total Revenues</b>	<u>7,452</u>	<u>6,851</u>	<u>602</u>	<u>8.8%</u>	<u>13,781</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Wastewater Administration	255	272	(17)	-6.2%	643
Wastewater Collection	1,004	1,214	(210)	-17.3%	2,485
Wastewater Pre-Treatment	46	52	(6)	-11.0%	105
Wastewater Treatment	1,227	1,491	(264)	-17.7%	2,883
Environmental Services	298	339	(41)	-12.1%	691
General and Admin. Reimbursement	284	284	0	0.0%	568
Transfer to Other Funds	26	26	0	0.0%	53
Transfer to BTU	276	276	0	0.0%	552
<i>Total Operating Expenses</i>	<u>3,417</u>	<u>3,955</u>	<u>(537)</u>	<u>-13.6%</u>	<u>7,980</u>
<b>Non-Operating Expenses</b>					
Annual Capital	1,592	1,917	(325)	-17.0%	5,374
Right of Way Payments	339	326	13	4.0%	662
Paying Agent Fee	-	2	(2)	0.0%	5
Debt Service	237	237	(0)	0.0%	3,806
<i>Total Non-Operating Expenses</i>	<u>2,168</u>	<u>2,482</u>	<u>(314)</u>	<u>-12.7%</u>	<u>9,847</u>
<b>Total Expenditures</b>	<u>5,585</u>	<u>6,437</u>	<u>(852)</u>	<u>-13.2%</u>	<u>17,827</u>
Net Increase/(Decrease)	1,867	414	1,453	351.0%	(4,046)
Beginning Operating Funds	10,122	8,736	1,387	15.9%	8,736
<b>Ending Operating Funds</b>	<u>\$ 11,990</u>	<u>\$ 9,150</u>	<u>\$ 2,840</u>	<u>31.0%</u>	<u>\$ 4,690</u>
Days of Unrestricted Cash	450	418	32		215
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,312	\$ 1,312			\$ 1,312

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Solid Waste Fund Summary**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Residential Refuse	\$ 2,305	\$ 2,285	\$ 19	0.8%	\$ 4,571
Commercial Refuse	1,925	1,871	54	2.9%	3,741
Penalties	37	38	(0)	-0.7%	75
License and Permit Fees	41	35	6	15.9%	70
Miscellaneous	5	3	2	48.5%	7
<i>Total Operating Revenues</i>	<u>4,312</u>	<u>4,232</u>	<u>80</u>	<u>1.9%</u>	<u>8,464</u>
<b>Non-Operating Revenues</b>					
Interest Income	15	38	(23)	-61.2%	75
Reimbursements and Transfers In	52	52	0	0.0%	103
<i>Total Non-Operating Revenues</i>	<u>66</u>	<u>89</u>	<u>(23)</u>	<u>-25.7%</u>	<u>178</u>
<b>Total Revenues</b>	<u>4,379</u>	<u>4,321</u>	<u>58</u>	<u>1.3%</u>	<u>8,642</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Administration	2,159	2,348	(190)	-8.1%	4,992
Call Center	164	198	(33)	-16.8%	404
Recycling	130	200	(70)	-35.2%	408
<i>Total Operating Expenses</i>	<u>2,453</u>	<u>2,746</u>	<u>(293)</u>	<u>-10.7%</u>	<u>5,805</u>
<b>Non-Operating Expenses</b>					
Admin. Reimbursement	315	315	(0)	0.0%	631
Transfer to Wastewater	9	9	0	0.0%	17
Transfer to Water	26	7	19	0.0%	13
Transfer to BTU	305	305	0	0.0%	609
Right of Way Use Fee	211	210	2	0.8%	423
Debt Service	-	42	(42)	0.0%	83
Annual Capital	599	57	541	941.3%	1,562
<i>Total Non-Operating Expenses</i>	<u>1,465</u>	<u>944</u>	<u>520</u>	<u>55.1%</u>	<u>3,339</u>
<b>Total Expenditures</b>	<u>3,917</u>	<u>3,691</u>	<u>227</u>	<u>6.1%</u>	<u>9,144</u>
Net Increase/(Decrease)	461	631	(169)	-26.8%	(501)
Beginning Operating Funds	8,146	7,984	162	2.0%	7,984
<b>Ending Operating Funds</b>	<u>\$ 8,607</u>	<u>\$ 8,614</u>	<u>\$ (7)</u>	<u>-0.1%</u>	<u>\$ 7,483</u>
Days of Unrestricted Cash	527	542	(15)		471
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 954	\$ 954			\$ 954

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Coulter Airport Fund Summary**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Rent	\$ 123	\$ 113	\$ 10	8.7%	\$ 227
Fuel Revenue	220	162	58	36.0%	312
<i>Total Operating Revenues</i>	<u>343</u>	<u>275</u>	<u>68</u>	<u>24.7%</u>	<u>539</u>
<b>Non-Operating Revenues</b>					
Grants and Reimbursements	-	12	(12)	0.0%	50
Interest Income	0	0	(0)	-13.3%	1
Miscellaneous Revenues	1	1	0	19.3%	2
Transfers In	-	-	-	0.0%	443
<i>Total Non-Operating Revenues</i>	<u>1</u>	<u>14</u>	<u>(12)</u>	<u>-91.2%</u>	<u>495</u>
<b>Total Revenues</b>	<u>344</u>	<u>289</u>	<u>56</u>	<u>19.3%</u>	<u>1,034</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	98	103	(5)	-4.4%	210
Supplies	4	6	(2)	-32.2%	12
Fuel for Resale	182	114	68	59.8%	230
Maintenance	9	9	(0)	-1.7%	18
Other Services and Charges	117	22	95	431.7%	44
<i>Total Operating Expenses</i>	<u>410</u>	<u>254</u>	<u>157</u>	<u>61.8%</u>	<u>514</u>
<b>Non-Operating Expenses</b>					
Debt Service	15	27	(13)	-46.1%	85
Annual Capital	24	-	24	0.0%	303
Administrative Reimbursement	63	63	0	0.0%	125
<i>Total Non-Operating Expenses</i>	<u>102</u>	<u>90</u>	<u>12</u>	<u>13.0%</u>	<u>513</u>
<b>Total Expenditures</b>	<u>512</u>	<u>344</u>	<u>168</u>	<u>49.0%</u>	<u>1,027</u>
Net Increase/(Decrease)	(168)	(55)	(113)	204.8%	7
Beginning Operating Funds	245	78	167	214.4%	78
<b>Ending Operating Funds</b>	<u>\$ 77</u>	<u>\$ 23</u>	<u>\$ 54</u>	<u>237.5%</u>	<u>\$ 85</u>
Days of Unrestricted Cash	30	16	14		60
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 85	\$ 85			\$ 85

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Bryan Commerce and Development Fund Summary**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Traditions Lot Sales	\$ 367	\$ 200	\$ 167	83.7%	\$ 200
<i>Total Operating Revenues</i>	<u>367</u>	<u>200</u>	<u>167</u>	<u>83.7%</u>	<u>200</u>
<b>Non-Operating Revenues</b>					
Interest Income	0	5	(5)	-92.7%	11
Transfers from Other Funds	1,000	-	1,000	0.0%	-
Miscellaneous Revenue	53	320	(268)	-83.6%	1,500
<i>Total Non-Operating Revenues</i>	<u>1,053</u>	<u>326</u>	<u>727</u>	<u>223.3%</u>	<u>1,511</u>
<b>Total Revenues</b>	<u>1,420</u>	<u>526</u>	<u>895</u>	<u>170.2%</u>	<u>1,711</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Other Services and Charges	27	31	(4)	-11.8%	212
Land Purchase - Builder Infill Program	30	300	(270)	-90.0%	300
Annual Capital	921	-	921	0.0%	-
Contractual Obligations	-	-	-	0.0%	100
Lake Walk Innovation Center Operations	300	233	67	28.6%	250
<i>Total Operating Expenses</i>	<u>1,278</u>	<u>564</u>	<u>714</u>	<u>126.5%</u>	<u>862</u>
<b>Non-Operating Expenses</b>					
Admin. Reimbursement	28	28	0	0.0%	55
<i>Total Non-Operating Expenses</i>	<u>28</u>	<u>28</u>	<u>0</u>	<u>0.0%</u>	<u>55</u>
<b>Total Expenditures</b>	<u>1,306</u>	<u>592</u>	<u>714</u>	<u>120.6%</u>	<u>917</u>
Net Increase/(Decrease)	114	(66)	181	-272.2%	793
Beginning Operating Funds	275	0	275	0.0%	0
<b>Ending Operating Funds</b>	<u>\$ 389</u>	<u>\$ (66)</u>	<u>\$ 456</u>	<u>-687.1%</u>	<u>\$ 793</u>
<b>Minimum Target Fund Balance ≥ \$0</b>	\$ -	\$ -	-		\$ -
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Self Insurance Fund Summary**  
 March 31, 2022  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Liability/Workers Comp Ins Premiums	\$ 1,234	\$ 1,202	\$ 33	2.7%	\$ 2,454
<i>Total Operating Revenues</i>	<u>1,234</u>	<u>1,202</u>	<u>33</u>	<u>2.7%</u>	<u>2,454</u>
<b>Non-Operating Revenues</b>					
Interest Income	9	12	(4)	-31.5%	25
Miscellaneous Revenues	41	12	28	231.0%	25
<i>Total Non-Operating Revenues</i>	<u>49</u>	<u>25</u>	<u>24</u>	<u>98.4%</u>	<u>50</u>
<b>Total Revenues</b>	<u>1,283</u>	<u>1,226</u>	<u>57</u>	<u>4.6%</u>	<u>2,504</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Personnel Services	296	293	3	1.1%	602
Supplies	60	71	(11)	-16.0%	87
Maintenance	0	1	(1)	-93.1%	2
Other Services and Charges	52	80	(28)	-34.6%	160
Judgment and Damage Claims	436	15	421	2803.6%	30
Stop Loss Aggregate Refund	(130)	(60)	(70)	116.5%	(120)
Liability Insurance	767	830	(63)	-7.6%	922
Claims Administration	21	26	(4)	-16.8%	52
Workers Comp and Liability Claims	493	439	53	12.2%	1,052
<i>Total Operating Expenses</i>	<u>1,995</u>	<u>1,695</u>	<u>300</u>	<u>17.7%</u>	<u>2,786</u>
<b>Non-Operating Expenses</b>					
Employee Health Center	-	-	-	0.0%	100
Equipment Replacement	1	2	(1)	-45.2%	3
Transfer to Debt Service Fund	3	8	(4)	-54.0%	15
Allocated Cost from City Depts.	113	121	(8)	-6.2%	241
<i>Total Non-Operating Expenses</i>	<u>118</u>	<u>130</u>	<u>(12)</u>	<u>-9.5%</u>	<u>360</u>
<b>Total Expenditures</b>	<u>2,112</u>	<u>1,824</u>	<u>288</u>	<u>15.8%</u>	<u>3,145</u>
Net Increase/(Decrease)	(829)	(598)	(231)	38.6%	(642)
Beginning Operating Funds	5,618	3,779	1,839	48.7%	3,779
<b>Ending Operating Funds</b>	<u>\$ 4,789</u>	<u>\$ 3,181</u>	<u>\$ 1,608</u>	<u>50.6%</u>	<u>\$ 3,137</u>
Days of Operating Funds	628	417	211		411
<b>Target Operating Reserve</b>	\$ 2,500	\$ 2,500			\$ 2,500
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Employee Benefits Fund Summary**  
 March 31, 2022  
 (in thousands)

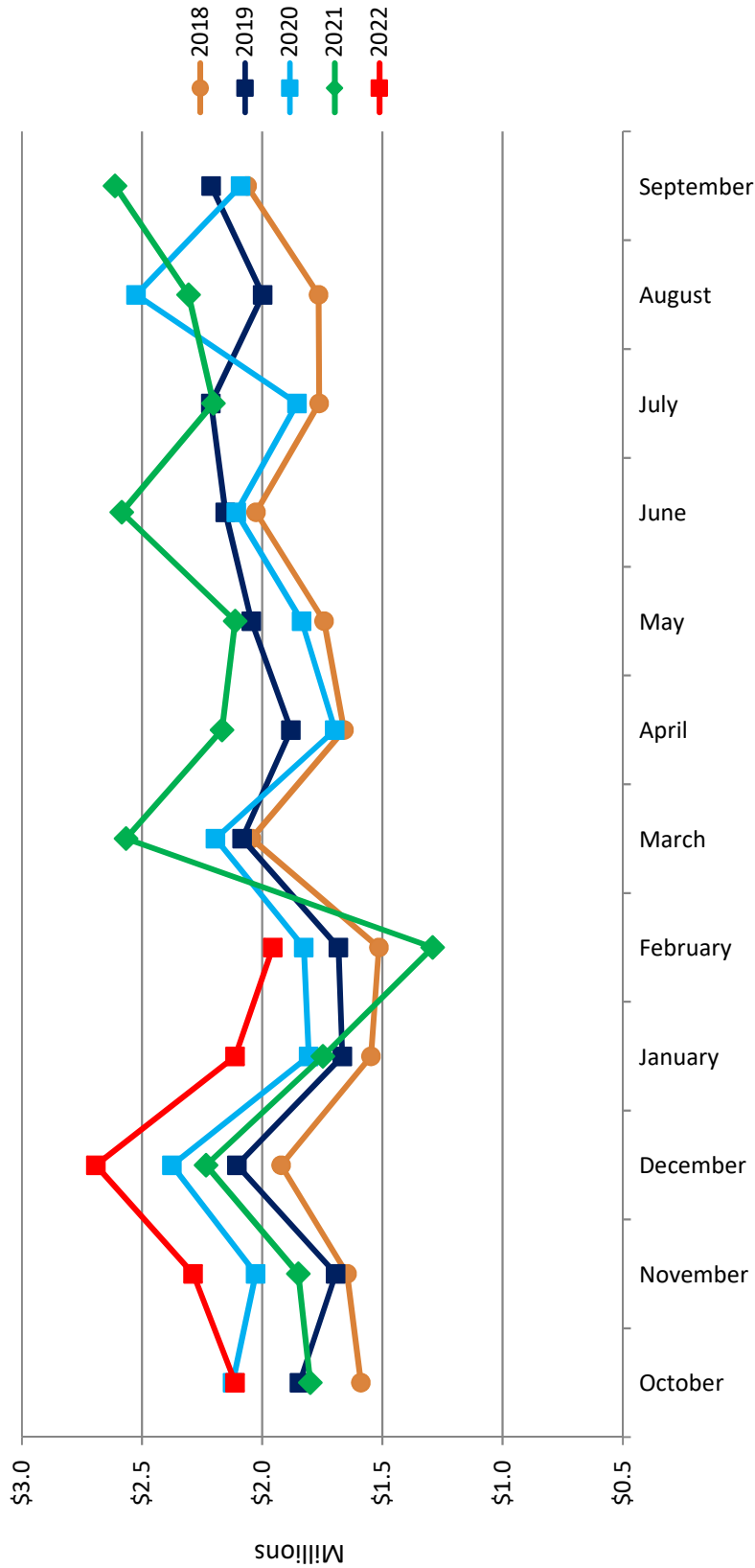
	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Employee Contributions	\$ 1,175	\$ 1,140	\$ 35	3.1%	\$ 2,371
City Contributions	5,969	5,736	234	4.1%	11,471
Retiree Health Premiums	320	328	(8)	-2.4%	657
<i>Total Operating Revenues</i>	<u>7,465</u>	<u>7,204</u>	<u>261</u>	<u>3.6%</u>	<u>14,499</u>
<b>Non-Operating Revenues</b>					
Interest Income	11	12	(1)	-11.7%	25
Flex Admin Fee	3	5	(1)	-25.6%	9
BISD Reimbursement	168	187	(19)	-10.3%	375
Transfer from Other Funds	-	-	-	0.0%	100
Stop/Loss Aggregate Refund	167	-	167	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>350</u>	<u>204</u>	<u>146</u>	<u>71.3%</u>	<u>509</u>
<b>Total Revenues</b>	<u>7,815</u>	<u>7,408</u>	<u>406</u>	<u>5.5%</u>	<u>15,008</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Administrative Reimbursements	114	114	0	0.0%	228
Claims Administration	5	5	(1)	-11.8%	11
H.S.A. - Employer Paid	155	105	50	47.5%	210
Health Insurance Administration	3	100	(97)	-97.3%	200
Health Insurance Claims	4,961	6,699	(1,738)	-25.9%	13,171
ACA Research and Reinsurance Fees	-	3	(3)	0.0%	6
Employee Assistance Program	7	8	(0)	-4.9%	15
Stop Loss Premium	586	566	19	3.4%	1,133
<i>Total Operating Expenses</i>	<u>5,830</u>	<u>7,600</u>	<u>(1,770)</u>	<u>-23.3%</u>	<u>14,973</u>
<b>Non-Operating Expenses</b>					
Employee Health Center	168	165	3	1.9%	375
BISD Health Center Expense	168	166	3	1.5%	375
<i>Total Non-Operating Expenses</i>	<u>336</u>	<u>331</u>	<u>6</u>	<u>1.7%</u>	<u>749</u>
<b>Total Expenditures</b>	<u>6,166</u>	<u>7,931</u>	<u>(1,764)</u>	<u>-22.2%</u>	<u>15,722</u>
Net Increase/(Decrease)	1,648	(522)	2,171	-415.6%	(714)
Beginning Operating Funds	3,843	3,292	551	16.7%	3,292
<b>Ending Operating Funds</b>	<u>\$ 5,491</u>	<u>\$ 2,769</u>	<u>\$ 2,722</u>	<u>98.3%</u>	<u>\$ 2,578</u>
Days of Operating Funds	134	68	66		60
<b>Target Operating Reserve</b>					
60 Days of Budgeted Expenditures	\$ 2,584	\$ 2,584			\$ 2,584

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Warehouse Fund Summary**  
March 31, 2022  
(in thousands)

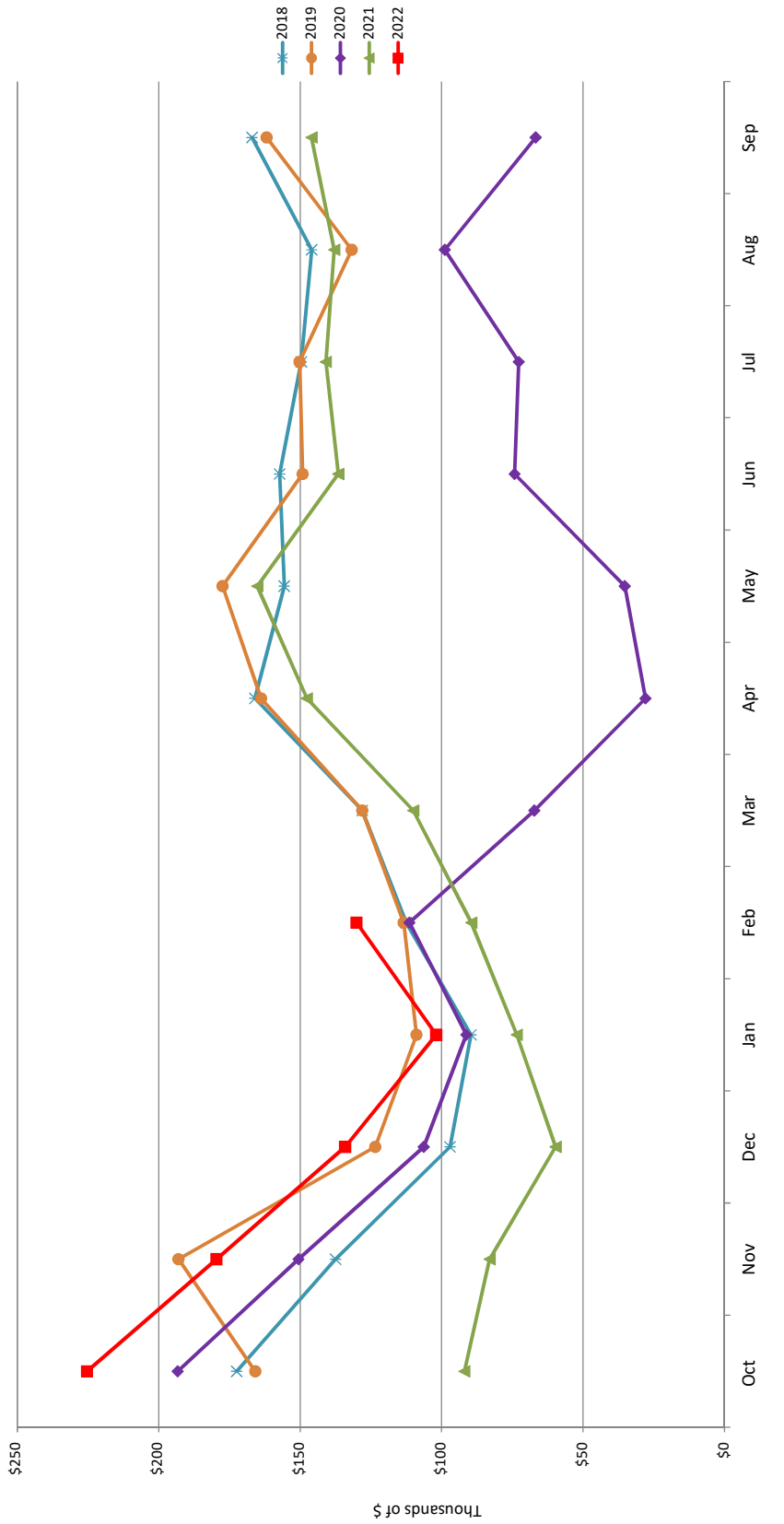
	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Fuel Mark-up	\$ 51	\$ 32	\$ 19	58.6%	\$ 65
Inventory Markup	6	4	1	28.8%	9
<i>Total Operating Revenues</i>	<u>57</u>	<u>37</u>	<u>20</u>	<u>55.1%</u>	<u>74</u>
<b>Non-Operating Revenues</b>					
Interest Income	0	0	(0)	-77.3%	0
Discounts Taken	0	0	(0)	-100.0%	0
Admin. Reimbursements and Transfers	125	125	(0)	0.0%	251
<i>Total Non-Operating Revenues</i>	<u>125</u>	<u>125</u>	<u>(0)</u>	<u>-0.1%</u>	<u>251</u>
<b>Total Revenues</b>	<u>182</u>	<u>162</u>	<u>20</u>	<u>12.4%</u>	<u>324</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	111	121	(10)	-8.0%	247
Supplies	4	9	(5)	-56.6%	17
Maintenance and Services	5	7	(1)	-22.7%	13
<i>Total Operating Expenses</i>	<u>120</u>	<u>136</u>	<u>(16)</u>	<u>-11.8%</u>	<u>278</u>
<b>Non-Operating Expenses</b>					
Administrative Reimbursements	36	36	0	0.0%	72
Transfer to Debt Service	1	3	(1)	-54.0%	5
<i>Total Non-Operating Expenses</i>	<u>39</u>	<u>39</u>	<u>0</u>	<u>0.7%</u>	<u>77</u>
<b>Total Expenditures</b>	<u>159</u>	<u>175</u>	<u>(16)</u>	<u>-9.0%</u>	<u>355</u>
Net Increase/(Decrease)	24	(12)	36	-291.3%	(31)
Beginning Operating Funds	(9)	31	(39)	-128.7%	31
<b>Ending Operating Funds</b>	<u>\$ 15</u>	<u>\$ 18</u>	<u>\$ (3)</u>	<u>-18.5%</u>	<u>\$ -</u>
Days of Operating Funds	15	19	(3)		-
<b>Minimum Target Fund Balance ≥ \$0</b>	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

### City of Bryan Sales Tax Analysis\* Current & Last Four Fiscal Years



\* Includes sales tax receipts collected by the State and sales tax receipts collected by the City of Bryan

## 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 2018	\$ 172,427	\$ 137,466	\$ 97,019	\$ 89,603	\$ 112,491	\$ 128,070	\$ 165,975	\$ 155,619	\$ 157,250	\$ 149,579	\$ 145,946	\$ 167,043	\$ 1,678,488
Total for FY 2019	\$ 165,899	\$ 193,036	\$ 123,421	\$ 108,860	\$ 113,396	\$ 128,066	\$ 163,860	\$ 177,451	\$ 149,144	\$ 150,247	\$ 131,771	\$ 161,854	\$ 1,767,005
Total for FY 2020	\$ 193,348	\$ 150,534	\$ 106,274	\$ 91,295	\$ 111,419	\$ 67,232	\$ 27,909	\$ 35,234	\$ 74,210	\$ 72,729	\$ 98,845	\$ 66,757	\$ 1,095,785
Total for FY 2021	\$ 91,934	\$ 83,010	\$ 59,664	\$ 73,383	\$ 89,534	\$ 110,067	\$ 147,612	\$ 165,197	\$ 136,533	\$ 140,958	\$ 137,984	\$ 146,016	\$ 1,381,892
Total for FY 2022	\$ 225,357	\$ 179,658	\$ 134,078	\$ 101,919	\$ 130,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 771,134
Monthly budget	\$ 160,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 128,000	\$ 144,000	\$ 160,000	\$ 144,000	\$ 128,000	\$ 128,000	\$ 160,000	\$ 1,600,000
YTD Budget													\$ 608,000
\$ Over/(Under) YTD													\$ 163,134
% Over/(Under) YTD													26.83%
FY 2022 Budget													\$ 1,600,000