



CITY OF BRYAN
The Good Life, Texas Style.™

QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2018

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2018

Preliminary and Unaudited

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CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2018 Amended Budget
Governmental Funds				
General	\$ (1,142)	\$ (5,960)	\$ 4,819	\$ (5,960)
Hotel/Motel Tax	380	(592)	972	(592)
Oil & Gas Fund	593	272	322	272
Capital Reserve Fund	158	-	158	-
Debt Service	120	(1,247)	1,367	(1,247)
Street Improvement Fund	(1,772)	(3,595)	1,822	(3,595)
Drainage Improvement	444	(2,170)	2,614	(2,170)
TIRZ #10-Traditions	(36)	(210)	174	(210)
TIRZ #19-Nash Street	103	78	25	78
TIRZ #21-Downtown Bryan	8	(49)	57	(49)
TIRZ #22-Target	54	47	7	47
TIRZ #22-North	15	(14)	29	(14)
Community Development	(55)	-	(55)	-
Grant Fund	(102)	-	(102)	-
Court Technology	(27)	(32)	5	(32)
Miscellaneous Trusts	82	-	82	-
Enterprise Funds				
BTU - City	25,806	16,764	9,042	16,764
BTU - Rural	2,502	(480)	2,982	(480)
Water	1,359	(562)	1,921	(562)
Wastewater	1,387	(2,542)	3,929	(2,542)
Solid Waste	217	(371)	588	(371)
Airport	5	(399)	404	(399)
Bryan Commerce & Development	3,570	(610)	4,180	(610)
Internal Service Funds				
Self-Insurance Fund	417	264	154	264
Employee Benefits Fund	(348)	(2,077)	1,729	(2,077)
Warehouse Fund	15	(3)	18	(3)
Change in Fund Balance	\$ 33,753	\$ (3,489)	\$ 37,242	\$ (3,489)

General Fund

The General Fund preliminary fund balance available for operations at September 30, 2018 was \$22,848k, or 109 days of operating expenditures. This balance is \$6,485k, or 39.6%, above projections. This variance is mainly due to revenues being higher than projected and expenditures that are under budget. Revenues and right-of-way payments for the General Fund are over budget by \$3,734k, or 5.4 %, and expenditures are under budget by \$1,085k, or 1.4%. A discussion of the revenue and expenditure variances is included below.

Revenue Narrative

Through September of FY 2018, General Fund Revenues, not including right-of-way payments, are \$4,314k, or 7.9%, over budget. Overall, revenue variances are over budget in all categories except Property Taxes and right-of-way payments. Property taxes are slightly under budget by \$18k. ROW payments are trending under budget by \$560k, or 3.8%, due to lower than estimated transmission cost of service revenues for BTU. Notable revenue variances include:

Sales tax: Actual sales tax receipts of \$21,290k through September of FY 2018 are \$991k, or 4.9%, over budget, and are \$1,676k or 8.6% above FY 2017 collections through the same period. Notable increases were seen in manufacturing, professional services, and oil and gas production activities.

Property tax: Property tax revenue collections of \$22,352k are \$18k, or 0.1%, under budget. Through September, 99.9% of budgeted property tax revenues have been collected. During FY 2018, \$542k, or, 1.6% of FY 2018 property tax revenues, was collected on amounts due prior to FY 2018.

Franchise fees: Gas (Atmos Energy) franchise fees were over budget estimates by \$185k. This variance was offset by telephone franchise fees that were below estimates by \$50k.

Licenses and permits: Licensing and permit revenues were over budget by \$203k. Building permit revenues for FY 2018 are over budget by \$192k, or 21.6%. Compared to FY 2017, building permit revenues increased by \$49k, or 5.6%, during FY 2018. Permit fees are based on a percentage of the construction value of the project. The number of commercial construction permits decreased by approximately 14.8% from FY 2017 to FY 2018, however commercial construction values increased by approximately 21.5% resulting in higher revenues overall for commercial construction permits. The number of residential construction permits (including additions and renovations and new construction) increased by approximately 53% while new residential construction permits (not including additions and renovations to existing structures) increased at a much slower pace of 3.5%. While residential permits increased, residential construction values decreased by approximately 10.7% which resulted in lower revenues overall for residential permits.

Grants: Grant revenues are over budget by \$258k, or 21.4%. Unbudgeted revenues from FEMA in the amount \$132k are related to Hurricane Harvey. Suddenlink public education grant (PEG) revenues are \$82k over budget for FY 2018. PEG revenues are based on subscription revenues for Suddenlink and have increased year-over-year.

Charges for Services: Charges for services of \$5,877k are \$1,528k, or 35.1%, over budget through September of FY 2018. This variance is due in part to Ambulance collections, which are over budget by \$746k, or 38.5%. Ambulance revenues have increased steadily over the previous five years, however the budget estimate was not adjusted to reflect this increase. Parkland Dedication fees are over budget by \$196k through September due to the increase in new construction.

Fines: Fine revenues of \$1,731k are over budget by \$254k, or 17.2%. Due to a limitation of the City's previous software, partial payments for fines were historically not remitted to the City by the City's collection agency until the fine was paid in full. The City installed new Municipal Court software that allows for partial payments. The City's collection agency remitted a one-time payment to the City for these partial payments during FY 2018 and that payment accounts for the majority of the budget variance.

Miscellaneous: Miscellaneous revenues of \$2,995k are over budget by \$883k, or 41.8%. This variance is due to unbudgeted revenues from Texas Ambulance Supplemental Payment Program payment of \$730k, \$52k from library donations, \$76k from the sale of golf carts, and \$25k from a buy-board rebate.

Expenditure Narrative

General Fund operating expenditures are \$1,085k, or 1.4%, under budget for FY 2018. Expense variances are largely due to the timing of projects and staff vacancies. Notable variances include:

Public Works: Public Works is under budget \$133k, or 2.4%. The budget variance is due to vacancies in Engineering causing personnel expenses that are under budget by \$222k. This variance is partially offset by project timing in Streets and Drainage.

Development Services: Development Services is under budget \$252k, or 9.1%. The budget variance is primarily due to contractual services that are under budget by \$184k due to the timing of the annexation feasibility study. Staff vacancies account for the remainder of the budget variance for FY 2018.

Support Services: Support Services is under budget by \$702k, or 7.3%. Facilities is under budget by \$481k, or 17.4%, due to the timing of capital improvements and maintenance projects. Fleet services expenditures are under budget by \$198k, or 23.1% primarily due to vacancies.

Non-departmental: Non-departmental is over budget by \$248k, or 5.5% due to the timing of payments for contractual obligations for Chapter 380 incentive agreements.

CIP – Reimb. Resolutions: Expenditures of \$1,001k have been spent towards projects that will be reimbursed with bond funds from the debt that will be issued in a future period.

CITY OF BRYAN, TEXAS
General Fund Summary
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
<u>Revenues:</u>					
City Sales Tax	\$ 21,290	\$ 20,300	\$ 991	4.9%	\$ 20,300
Property Tax	22,352	22,371	(18)	-0.1%	22,371
Franchise Fees	2,232	2,078	154	7.4%	2,078
Licenses & Permits	976	773	203	26.3%	773
Grants	1,463	1,205	258	21.4%	1,205
Charges for Services	5,877	4,349	1,528	35.1%	4,349
Fines	1,731	1,477	254	17.2%	1,477
Miscellaneous/Shared Tax	2,995	2,112	883	41.8%	2,112
Subtotal Revenues	58,978	54,665	4,314	7.9%	54,665
ROW Payments	14,151	14,711	(560)	-3.8%	14,711
Transfers In	90	110	(20)	-18.2%	110
Total Revenues, Transfers & ROW	73,220	69,486	3,734	5.4%	69,486
<u>Expenditures :</u>					
Public Safety	39,827	39,843	(15)	0.0%	39,843
Public Works	5,444	5,577	(133)	-2.4%	5,577
Development Services	2,527	2,780	(252)	-9.1%	2,780
Community Services	10,727	10,700	27	0.3%	10,700
Support Services	8,918	9,619	(702)	-7.3%	9,619
General Administration	4,492	4,872	(380)	-7.8%	4,872
Non-departmental	4,777	4,529	248	5.5%	4,529
CIP Reimb. Resolutions	1,001	879	122	13.9%	879
Administrative Reimbursements	(3,351)	(3,351)	(0)	0.0%	(3,351)
Operating Expenditures	74,361	75,447	(1,085)	-1.4%	75,447
Total Expenditures	74,361	75,447	(1,085)	-1.4%	75,447
Net Increase/(Decrease)	(1,142)	(5,960)	4,819	-80.8%	(5,960)
Beginning Fund Balance	28,190	27,154	1,036	3.8%	27,154
Ending Fund Balance	27,048	21,194	5,854	27.6%	21,194
Restricted or Committed Fund Balance	4,200	4,831	(631)		4,831
Fund Balance Available for Operations	\$ 22,848	\$ 16,363	\$ 6,485	39.6%	\$ 16,363
# of Days of Reserve	109	78	31		78
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 12,394	\$ 12,574			\$ 12,574
Target Operating Reserve					
100 Days of Operating Expenses	\$ 20,958	\$ 20,958			\$ 20,958

CITY OF BRYAN, TEXAS
Hotel Tax Fund
September 30, 2018
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
Room Tax Receipts ⁽¹⁾	\$ 1,748	\$ 1,300	\$ 448	34.5%	\$ 1,300
Interest Income	32	-	32	0.0%	-
Total Revenues	1,780	1,300	480	36.9%	1,300
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Experience B/CS ⁽²⁾	441	384	57	14.7%	384
Veterans Memorial	25	25	-	0.0%	25
Arts Council	180	180	-	0.0%	180
Downtown Bryan Association	248	248	-	0.0%	248
Chamber of Commerce	5	5	-	0.0%	5
Atlas Hotel, L.P.	138	150	(12)	-8.0%	150
Parks Programs/Projects (Bombers Field)	27	500	(473)	-94.6%	500
Parks & Rec Expense (City of Bryan)	10	100	(90)	-89.9%	100
Communications/Marketing (City of Bryan)	70	75	(5)	-6.2%	75
Subtotal Program Grants	1,144	1,667	(523)	-31.4%	1,667
Single Purpose/Events Grants		115	(115)	0.0%	115
Alphagraphics	0		0	0.0%	
American Fisheries Society - Texas Chapter	0		0	0.0%	
BCS Marathon	5		5	0.0%	
Blue Star Sports Inc.	6		6	0.0%	
Brazos Valley Youth Soccer Assoc.	2		2	0.0%	
Bryan High School Softball	2		2	0.0%	
College Station Noon Lions Club	1		1	0.0%	
CSE, Inc.	8		8	0.0%	
Every Victim, Every Time	1		1	0.0%	
Flag Football World	5		5	0.0%	
Great American Shootout	4		4	0.0%	
Lone Star Softball, Llc	7		7	0.0%	
Softball Players Association	1		1	0.0%	
South Texas Youth Soccer Assoc.	3		3	0.0%	
SW Electrical Metering Assoc.	5		5	0.0%	
TAMU Game day Traffic Shuttle	16		16	0.0%	
Texas 4-H Foundation	21		21	0.0%	
Texas A&M Foundation - Men's Lacross	2		2	0.0%	
Texas A&M Rec Sport - NIRSA Basketball	7		7	0.0%	
Texas A&M Athletics	27		27	0.0%	
Texas Color Guard Circuit	5		5	0.0%	
Texas Half Centry Club, Inc	1		1	0.0%	
Texas Health Occupations Association	8		8	0.0%	
Texas Master Gardeners	5		5	0.0%	
Williams Fire & Hazard	5		5	0.0%	
Texas Reds -DBA	110	110	-	0.0%	110
Subtotal Single Purpose/Event Grants	256	225	31	14.0%	225
Total Expenditures	1,400	1,892	(491)	-26.0%	1,892
Net Increase/(Decrease)	380	(592)	972	-164.3%	(592)
Beginning Operating Funds	1,959	1,820			1,820
Ending Operating Funds	\$ 2,339	\$ 1,229	\$ 1,111		\$ 1,229
Days of Operating Funds	445	234	211		234
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 233	\$ 315			\$ 315

⁽¹⁾ This budget variance is due to better than expected hotel activity and past due collections from FY16 room nights.

⁽²⁾ This budget variance is due to a duplicate payment made in FY18 which will reduce the FY19 payments.

CITY OF BRYAN, TEXAS
Oil & Gas Fund
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
<u>Revenues</u>					
Property Taxes	\$ 142	154	\$ (12)	-7.8%	154
Royalties ⁽¹⁾	437	115	322	280.0%	115
Interest Income	14	3	12	466.9%	3
Total Revenues	593	272	322	118.2%	272
<u>Expenditures</u>					
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	593	272	322	118.2%	272
Beginning Operating Funds	605	591			591
Ending Operating Funds	\$ 1,199	\$ 863	\$ 336	39.0%	\$ 863
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	-		\$ -

Operating Funds = Working Capital

⁽¹⁾ The variance is related to an increase in oil and gas production.

CITY OF BRYAN, TEXAS
Capital Reserve Fund
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
<u>Revenues</u>					
Transfer in ⁽¹⁾	\$ 105	\$ -	\$ 105	0.0%	\$ -
Interest Income	52	-	52	0.0%	-
Total Revenues	158	-	158	0.0%	-
<u>Expenditures</u>					
Capital Projects	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	158	-	158	0.0%	-
Beginning Operating Funds	3,301	3,023			3,023
Ending Operating Funds	\$ 3,458	\$ 3,023	\$ 435	14.4%	\$ 3,023
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

⁽¹⁾ The variance is related to transfers from BCD for Traditions land sales proceeds including Mahogany (2) lot sales \$105k.

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
September 30, 2018
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
Property Tax	\$ 7,818	\$ 7,764	\$ 53	0.7%	\$ 7,764
Interest Income	96	35	61	173.3%	35
Brazos County Payment ⁽¹⁾	251	-	251	0.0%	-
BVSWMA (Interest on Notes Receivable)	401	401	0	0.0%	401
Subtotal Revenues	8,566	8,201	-	0.0%	8,201
Transfers In	1,879	1,879	0	0.0%	1,879
<i>Total Non-Operating Revenues</i>	<i>1,879</i>	<i>1,879</i>	<i>0</i>	<i>0.0%</i>	<i>1,879</i>
Total Revenues	10,446	10,080	0	0.0%	10,080
<u>Expenditures</u>					
Debt Payments ⁽²⁾	10,343	11,317	(974)	-8.6%	11,317
Paying Agent Fees	2	10	(8)	-79.3%	10
Total Expenditures	10,438	11,327	(889)	92.2%	11,327
Net Increase/(Decrease)	120	(1,247)	1,367	-109.6%	(1,247)
Beginning Operating Funds	2,715	2,729			2,729
Ending Operating Funds	\$ 2,835	\$ 1,482	\$ 1,367	92.2%	\$ 1,482
Days of Operating Funds	90	47	43		47
Operating Reserve					
30 Days of Operating Expenses	\$ 870	\$ 944			\$ 944

⁽¹⁾ The budget variance is due to the Brazos County debt payment received per the updated contract. The original contract with Brazos County stated that the City would make the FY18 debt payment therefore this payment was not budgeted.

⁽²⁾ Debt payments variance is related to the 2018 CO debt issuance which had the first payment budgeted in FY2018 but will not be due until FY2019.

CITY OF BRYAN, TEXAS
Street Improvement Fund
September 30, 2018
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
Fees & Other	\$ 5,761	\$ 5,670	\$ 91	1.6%	\$ 5,670
Interest Income	113	80	33	41.7%	80
Total Revenues	5,879	5,750	129	2.2%	5,750
<u>Expenditures</u>					
Street Maintenance ⁽¹⁾	7,028	8,670	(1,642)	-18.9%	8,670
Salaries and Benefits	2	-	2	0.0%	-
Alloc. Costs from City Dept.	161	161	-	0.0%	161
Misc.	38	24	14	56.5%	24
Annual Capital	71	128	(58)	-44.9%	128
Transfers	210	210	0	0.0%	210
Billing Charges	142	152	(9)	-6.2%	152
Total Expenditures	7,651	9,345	(1,694)	-18.1%	9,345
Net Increase/(Decrease)	(1,772)	(3,595)	1,822	-50.7%	(3,595)
Beginning Operating Funds	7,622	7,247			7,247
Ending Operating Funds	\$ 5,849	\$ 3,652	\$ 1,822	49.9%	\$ 3,652
Days of Operating Funds	225	141	85		141
Target Operating Reserve					
60 Days of Operating Revenue	\$ 960	\$ 945			\$ 945

Operating Funds = Working Capital

⁽¹⁾ The budget variance is due to timing of street maintenance projects with open purchase orders including: W. 26th St. Rehab, Old Hearne/Wilkes Reconstruction, Palasota Dr. Ph. 1 reconstruction, Coulter Dr. reconstruction, asphalt and concrete maintenance, and other miscellaneous projects.

CITY OF BRYAN, TEXAS

Drainage Fund

September 30, 2018

(in thousands)

	YTD	YTD	YTD	YTD	FY2018
Revenues	Actual	Budget	Budget	Variance	Amended
			Variance	%	Budget
Fees	\$ 961	\$ 913	\$ 48	5.3%	\$ 913
Interest Income	50	-	50	0.0%	-
Total Revenues	1,011	913	98	10.7%	913
Expenditures					
Storm System/Contr. Eng/Planning ⁽¹⁾	453	2,960	(2,507)	-84.7%	2,960
Alloc. Costs from City Dept.	65	65	0	0.0%	65
Utility Admin reimbursement	47	59	(12)	-19.9%	59
Misc.	2	-	2	0.0%	-
Total Expenditures	567	3,083	(2,517)	-81.6%	3,083
Net Increase/(Decrease)	444	(2,170)	2,614	-120.5%	(2,170)
Beginning Operating Funds	2,833	2,433			2,433
Ending Operating Funds	\$ 3,277	\$ 263	\$ 3,014	1148.2%	\$ 263
Days of Operating Funds	383	31	352		31
Target Operating Reserve					
60 Days of Operating Revenue	\$ 160	\$ 152			\$ 152

Operating Funds = Working Capital

⁽¹⁾ The budget variance is due to timing of storm system projects with open purchase orders including: Still Creek culvert replacement, Burton and Briar Creeks erosion, Melba Circle improvements, and other miscellaneous projects.

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
<u>Revenues</u>					
Property tax - City ⁽¹⁾	\$ 1,852	\$ 1,815	\$ 36	2.0%	\$ 1,815
Property tax - County ⁽²⁾	1,021	901	120	13.3%	901
Interest Income	24	6	17	279.1%	6
Total Revenues	2,897	2,723	174	106.4%	2,723
<u>Expenditures</u>					
Transfer to Debt Service Fund	1,108	1,108	0	0.0%	1,108
Contractual & Project Cost Reimb.	1,785	1,785	-	0.0%	1,785
Administrative Reimb. to General Fund	40	40	-	0.0%	40
Total Expenditures	2,933	2,933	0	0.0%	2,933
Net Increase/(Decrease)	(36)	(210)	174	-82.7%	(210)
Beginning Operating Funds	492	438			438
Ending Operating Funds	\$ 455	\$ 228	\$ 228	100.0%	\$ 228
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

⁽¹⁾ The budget for the City portion of property tax revenues was discounted by 2%, as of August 100% of collections have been received.

⁽²⁾ The budget for the County portion of property tax revenues is based on historical estimates since the levy for the County was not available at the time the City's budget was adopted.

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 292	\$ 289	\$ 3	1.0%	\$ 289
Interest Income	3	1	2	298.5%	1
Total Revenues	295	290	5	1.9%	290
<u>Expenditures</u>					
Construction Costs	-	20	(20)	0.0%	20
Transfer to Debt Service Fund	142	142	(0)	0.0%	142
Transfer to General Fund	50	50	-	0.0%	50
Total Expenditures	192	212	(20)	-9.4%	212
Net Increase/(Decrease)	103	78	25	32.8%	78
Beginning Operating Funds	51	51			51
Ending Operating Funds	\$ 154	\$ 129	\$ 25	19.6%	\$ 129
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 119	\$ 118	\$ 1	0.5%	\$ 118
Interest	6	2	4	185.0%	2
Total Revenues	125	121	5	4.0%	121
<u>Expenditures</u>					
Downtown Façade Grant Program	47	100	(53)	-52.7%	100
Miscellaneous	70	70	0	0.2%	70
Total Expenditures	117	170	(53)	-31.0%	170
Net Increase/(Decrease)	8	(49)	57	-116.3%	(49)
Beginning Operating Funds	355	340			340
Ending Operating Funds	\$ 363	\$ 291	\$ 73	25.1%	\$ 291
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 208	\$ 204	\$ 4	2.0%	\$ 204
Property tax - County	138	138	0	0.3%	138
Interest Income	3	1	2	368.9%	1
Total Revenues	350	343	7	2.0%	343
<u>Expenditures</u>					
Transfer to Debt Service	296	296	0	0.0%	296
Total Expenditures	296	296	0	0.0%	296
Net Increase/(Decrease)	54	47	7	14.5%	47
Beginning Operating Funds	20	14			14
Ending Operating Funds	\$ 74	\$ 61	\$ 13	20.7%	\$ 61
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 22 - North Fund Summary
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 114	\$ 112	\$ 2	2.0%	\$ 112
Property tax - County	81	76	6	7.4%	76
Interest Income	3	1	1	107.7%	1
Total Revenues	198	189	9	4.9%	189
<u>Expenditures</u>					
Contractual Services	60	60	-	0.0%	60
Transfer to Other Funds	-	20	(20)	0.0%	20
Transfer to Debt Service	123	123	0	0.0%	123
Total Expenditures	183	203	(20)	0.0%	203
Net Increase/(Decrease)	15	(14)	29	-203.0%	(14)
Beginning Operating Funds	120	113			113
Ending Operating Funds	\$ 135	\$ 99	\$ 36	36.7%	\$ 99
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
BTU - City
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues					
Retail ⁽¹⁾	\$ 47,111	\$ 46,301	\$ 810	1.8%	\$ 46,301
Wholesale ⁽²⁾	25,748	24,720	1,028	4.2%	24,720
Fuel Revenues ⁽³⁾	76,506	71,191	5,315	7.5%	71,191
Regulatory Charge Pass Thru	17,058	16,582	476	2.9%	16,582
TCOS Revenue ⁽⁴⁾	29,017	30,327	(1,310)	-4.3%	30,327
Other Operating Revenues ⁽⁵⁾	2,151	1,535	616	40.2%	1,535
<i>Total Operating Revenues</i>	197,591	190,655	6,936	3.6%	190,655
Non-Operating Revenues					
Interest Income	777	1,101	(324)	-29.4%	1,101
Total Revenues	198,368	191,756	6,612	3.4%	191,756
Expenditures					
Operating Expenses					
Energy Cost ⁽⁶⁾	76,506	71,191	5,315	7.5%	71,191
Capacity Cost ⁽⁷⁾	17,566	18,078	(512)	-2.8%	18,078
TCOS Expense	17,058	16,582	476	2.9%	16,582
TCOS Expense - Wholesale	2,259	2,422	(163)	-6.7%	2,422
Departmental Expenses ⁽⁸⁾	24,010	24,540	(530)	-2.2%	24,540
Admin. Reimbursement to COB	665	877	(212)	-24.2%	877
Admin. Reimbursement from COB	(1,641)	(1,599)	(42)	2.6%	(1,599)
<i>Total Operating Expenses</i>	136,423	132,092	4,331	3.3%	132,092
Non-Operating Expenses					
Annual Capital ⁽⁹⁾	6,481	12,570	(6,088)	-48.4%	12,570
Right of Way Payments ⁽¹⁰⁾	12,379	13,051	(672)	-5.2%	13,051
Debt Service	17,279	17,279	-	0.0%	17,279
<i>Total Non-Operating Expenses</i>	36,140	42,900	(6,761)	-15.8%	42,900
Total Expenditures	172,562	174,992	(2,430)	(0)	174,992
Net Increase/(Decrease)	25,806	16,764	9,042	53.9%	16,764
Beginning Operating Cash	60,121	51,951	8,171	15.7%	51,951
	\$ 85,927	\$ 68,715	\$ 17,212	25.0%	\$ 68,715
Rate Stabilization Fund	\$ 1,704	\$ 1,724	(20)	-1.1%	\$ 1,724
Total	\$ 87,631	\$ 70,438	\$ 17,193	24.4%	\$ 70,438
Days of Operating Funds	239	192			195
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 33,023	\$ 33,023			\$ 33,023
Target Operating Reserve					
110 Days of Operating Expenses	\$ 40,361	\$ 40,361			\$ 40,361

⁽¹⁾ Retail base revenue is higher than budget due to warmer than normal weather in the Fall and extremely cold days in January.

⁽²⁾ Retail wholesale revenue is higher than budget due to a demand reading correction going back to May 2017 for the Silver Hill substation.

⁽³⁾ Fuel revenue is higher than budget due to customer growth and MWH sales.

⁽⁴⁾ TCOS revenue is lower than budget due later than projected TCOS interim filings as a result of Transmission project completions delayed into FY19.

⁽⁵⁾ Other operating revenue is higher than budget due to an insurance reimbursement for repair of generation equipment related to the 2014 Atkins 7 incident.

⁽⁶⁾ Fuel purchased power is higher than budget due to higher fuel revenue sales mentioned above.

⁽⁷⁾ Capacity costs are under budget due to a credit refund from TMPA.

⁽⁸⁾ Departmental expenses are lower than budget due to open staff positions and other timing variance across variance departments.

⁽⁹⁾ Capital expenditures are under budget due to timing of FY18 projects.

⁽¹⁰⁾ Right of Way payments are lower than budget due to lower TCOS revenue mentioned above.

CITY OF BRYAN, TEXAS
BTU - Rural
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues ⁽¹⁾	27,259	25,904	1,355	5.2%	25,904
Fuel Revenues	15,818	15,383	436	2.8%	15,383
Regulatory Charge Pass Thru	5,382	5,012	370	7.4%	5,012
Other Operating Revenues	476	409	67	16.3%	409
<i>Total Operating Revenues</i>	<u>48,936</u>	<u>46,708</u>	<u>2,227</u>	<u>4.8%</u>	<u>46,708</u>
Non-Operating Revenues					
Interest Income	126	80	46	56.8%	80
Total Revenues	<u>49,061</u>	<u>46,789</u>	<u>2,273</u>	<u>4.9%</u>	<u>46,789</u>
Expenditures					
Operating Expenses					
Purchased Power - Base ⁽²⁾	19,447	18,424	1,023	5.6%	18,424
Purchased Power - Fuel	15,818	15,383	436	2.8%	15,383
Regulatory Charge	5,382	5,012	370	7.4%	5,012
Departmental Expenses	1,678	1,764	(87)	-4.9%	1,764
All Other	37	35	2	5.2%	35
<i>Total Operating Expenses</i>	<u>42,362</u>	<u>40,618</u>	<u>1,744</u>	<u>4.3%</u>	<u>40,618</u>
Non-Operating Expenses					
Annual Capital ⁽³⁾	2,373	4,826	(2,453)	-50.8%	4,826
Debt Service	1,825	1,825	-	0.0%	1,825
<i>Total Non-Operating Expenses</i>	<u>4,198</u>	<u>6,651</u>	<u>(2,453)</u>	<u>-36.9%</u>	<u>6,651</u>
Total Expenditures	<u>46,560</u>	<u>47,269</u>	<u>(709)</u>	<u>-1.5%</u>	<u>47,269</u>
Net Increase/(Decrease)	2,502	(480)	2,982	-620.9%	(480)
Beginning Operating Cash	6,589	6,817	(228)		6,817
Ending Operating Cash	<u>\$ 9,090</u>	<u>\$ 6,337</u>	<u>\$ 2,754</u>	<u>43.5%</u>	<u>\$ 6,337</u>
Days of Operating Funds	<u>81</u>	<u>56</u>			<u>57</u>
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	\$ 5,077	\$ 5,077			\$ 5,077
Target Operating Reserve					
60 Days of Operating Expenses	\$ 6,770	\$ 6,770			\$ 6,770

⁽¹⁾ Base revenue is higher than budget due to customer growth and extremely cold days in January.

⁽²⁾ Base purchase power higher than budget due to a demand reading correction going back to May 2017 for the Silver Hill substation.

⁽³⁾ Capital expenditures are lower than budget due to timing of FY18 projects.

CITY OF BRYAN, TEXAS
Water Fund Summary
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
Revenues					
Operating Revenues					
Water Sales ⁽¹⁾	\$ 13,876	\$ 12,633	\$ 1,243	9.8%	\$ 12,000
Water Penalties	137	132	5	4.1%	132
Miscellaneous	-	-	-	0.0%	633
<i>Total Operating Revenues</i>	<u>14,013</u>	<u>12,765</u>	<u>1,248</u>	<u>9.8%</u>	<u>12,765</u>
Non-Operating Revenues					
Interest Income ⁽²⁾	166	25	141	563.3%	25
Gain on Sale of Asset	5	-	5	0.0%	-
Water Tap Fees	214	125	89	71.4%	125
Oil & Gas Royalty	0	2	(1)	-94.4%	2
Inventory markup	21	18	3	14.5%	18
Miscellaneous non-operating income	38	90	(52)	-58.3%	90
Transfers from Other Funds	30	30	-	0.0%	30
<i>Total Non-Operating Revenues</i>	<u>473</u>	<u>290</u>	<u>184</u>	<u>63.5%</u>	<u>290</u>
Total Revenues	<u>14,486</u>	<u>13,055</u>	<u>1,432</u>	<u>11.0%</u>	<u>13,055</u>
Expenditures					
Operating Expenses					
Water Administration ⁽³⁾	733	524	209	39.9%	524
Water Production ⁽⁴⁾	2,379	2,968	(589)	-19.8%	2,968
Water Distribution	2,514	2,534	(20)	-0.8%	2,534
General & Admin. Reimbursement	513	513	-	0.0%	513
Transfer to Other Funds	67	58	9	15.5%	58
Transfer to BTU	456	478	(22)	-4.6%	478
<i>Total Operating Expenses</i>	<u>6,661</u>	<u>7,074</u>	<u>(413)</u>	<u>-5.8%</u>	<u>7,074</u>
Non-Operating Expenses					
Annual Capital	1,597	1,694	(97)	-5.7%	1,694
Right of Way Payments	701	638	62	9.8%	638
Paying Agent Fee & Misc. Debt Expense	1	15	(14)	-91.8%	15
Bond Sale Expense	(3)	25	(28)	-112.5%	25
Debt Service	4,170	4,170	0	0.0%	4,170
<i>Total Non-Operating Expenses</i>	<u>6,466</u>	<u>6,542</u>	<u>(76)</u>	<u>-1.2%</u>	<u>6,542</u>
Total Expenditures	<u>13,127</u>	<u>13,616</u>	<u>(489)</u>	<u>-3.6%</u>	<u>13,616</u>
Net Increase/(Decrease)	1,359	(562)	1,921	-342.1%	(562)
Beginning Operating Funds	7,280	5,432			5,432
Ending Operating Funds	<u>\$ 8,639</u>	<u>\$ 4,870</u>	<u>\$ 3,769</u>	<u>77.4%</u>	<u>\$ 4,870</u>
Days of Operating Funds	440	248			248
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,110	\$ 1,179			\$ 1,179

Operating Funds = Working Capital

⁽¹⁾ Water Sales: The budget variance is related to the relatively dry Fall 2017 and Summer 2018 which resulted in more water use than anticipated. Commercial sales are over budget by \$765k through September. Sales to Wellborn Utility District account for most of the commercial sales variance.

⁽²⁾ Interest Income: The budget variance is related to the increase in interest rates.

⁽³⁾ Water Administration: The variance is related to professional services over budget by \$139k due to timing of water maintenance projects and legal fees. Contractual services are over budget by \$89k due to water purchases from Wellborn Special Utility District. The variance is partially offset by building maintenance under budget by \$29k.

⁽⁴⁾ Water Production: The variance is related to the following categories which are under budget: system maintenance by \$202k, salaries and benefits by \$171k due to vacancies early in the year, (currently no vacancies); utilities by \$144k, professional svcs by \$31k, equipment maintenance by \$9k, rentals and other misc. by \$8k and supplies by \$5k due to timing of projects.

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
Revenues					
Operating Revenues					
Sewer System Revenue ⁽¹⁾	\$ 12,666	\$ 12,150	\$ 516	4.2%	\$ 12,150
Sewer Penalties	117	126	(9)	-7.2%	126
Miscellaneous	5	7	(2)	-33.1%	7
Pretreatment Fees ⁽²⁾	513	650	(137)	-21.1%	650
Oil/Gas Permit Fees	56	40	16	38.8%	40
Mobile Food Vendors	15	15	0	1.7%	15
Hauler & Sewer Inspection Fees	9	9	0	0.7%	9
<i>Total Operating Revenues</i>	<u>13,380</u>	<u>12,997</u>	<u>383</u>	<u>2.9%</u>	<u>12,997</u>
Non-Operating Revenues					
Sewer Tap Fees	142	95	47	49.5%	95
Miscellaneous-Non Operating	67	22	45	206.7%	22
FEMA Reimbursement	-	-	-	0.0%	-
Transfers from Other Funds	283	283	(0)	0.0%	283
Interest Income ⁽³⁾	217	50	167	334.5%	50
<i>Total Non-Operating Revenues</i>	<u>719</u>	<u>450</u>	<u>270</u>	<u>59.9%</u>	<u>450</u>
Total Revenues	<u>14,099</u>	<u>13,447</u>	<u>652</u>	<u>4.9%</u>	<u>13,447</u>
Expenditures					
Operating Expenses					
Wastewater Administration	419	421	(2)	-0.5%	426
Wastewater Collection ⁽⁴⁾	1,994	2,225	(232)	-10.4%	2,225
Wastewater Pre-Treatment	91	95	(4)	-3.8%	95
Wastewater Treatment ⁽⁵⁾	2,375	2,688	(313)	-11.7%	2,688
Environmental Services	612	607	5	0.8%	607
General & Admin Reimbursement	610	610	0	0.0%	610
Transfer to Other Funds	43	34	9	26.0%	34
Transfer to BTU	440	464	(24)	-5.2%	464
<i>Total Operating Expenses</i>	<u>6,584</u>	<u>7,145</u>	<u>(561)</u>	<u>-7.9%</u>	<u>7,150</u>
Non-Operating Expenses					
Annual Capital ⁽⁶⁾	2,075	4,805	(2,730)	-56.8%	4,800
Right of Way Payments	665	647	18	2.8%	647
Paying Agent Fee	1	5	(4)	-74.4%	5
Debt Service	3,387	3,387	0	0.0%	3,387
<i>Total Non-Operating Expenses</i>	<u>6,128</u>	<u>8,844</u>	<u>(2,716)</u>	<u>-30.7%</u>	<u>8,839</u>
Total Expenditures	<u>12,712</u>	<u>15,989</u>	<u>(3,277)</u>	<u>-20.5%</u>	<u>15,989</u>
Net Increase/(Decrease)	1,387	(2,542)	3,929	-154.6%	(2,542)
Beginning Operating Funds	10,102	8,356			8,356
Ending Operating Funds	<u>\$ 11,490</u>	<u>\$ 5,814</u>	<u>\$ 5,675</u>	<u>97.6%</u>	<u>\$ 5,814</u>
Days of Operating Funds	578	293			293
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,097	\$ 1,192			\$ 1,192

Operating Funds = Working Capital

⁽¹⁾ Sewer System Revenue: The budget variance is primarily due to an increase in commercial sales which is over budget by \$409k and an increase in residential sales which is over budget by \$107k.

⁽²⁾ Pretreatment Revenue is under budget primarily due to a decrease in services including waste haulers.

⁽³⁾ Interest income is over budget due to an increase in interest rates.

⁽⁴⁾ Wastewater Collection: The budget variance is primarily due the following items that are under budget: salaries and benefits by \$132k (currently 3 vacancies), uncollectible accounts by \$62k due to allowance estimates that are lower than projected; contractual services by \$27k due to the timing of expenditures and utility services under budget by \$26k.

⁽⁵⁾ Wastewater Treatment: The budget variance is primarily due to operating expenses which are under budget including: maintenance by \$102k, utilities by \$91k, professional svcs by \$51k, salaries and benefits by \$43k (currently 2 vacancies) and supplies by \$28k.

⁽⁶⁾ The budget variance is due to the timing of large projects including Burton Creek Rehab and miscellaneous collection line rehab.

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
Revenues					
Operating Revenues					
Residential Refuse	\$ 4,367	\$ 4,354	\$ 13	0.3%	\$ 4,354
Commercial Refuse	3,549	3,512	37	1.0%	3,512
Penalties	77	85	(9)	-10.4%	85
License & Permit Fees	76	45	31	69.4%	45
Recycling	53	40	13	31.6%	40
Miscellaneous	(8)	8	(16)	-192.9%	8
<i>Total Operating Revenues</i>	<u>8,114</u>	<u>8,045</u>	<u>69</u>	<u>0.9%</u>	<u>8,045</u>
Non-Operating Revenues					
Interest Income	103	35	68	195.2%	35
Transfers/Reimbursements	106	106	(0)	0.0%	106
<i>Total Non-Operating Revenues</i>	<u>440</u>	<u>141</u>	<u>299</u>	<u>211.9%</u>	<u>141</u>
Total Revenues	<u>8,554</u>	<u>8,186</u>	<u>367</u>	<u>4.5%</u>	<u>8,186</u>
Expenditures					
Operating Expenses					
Administration	4,796	4,780	16	0.3%	4,780
Call Center	296	327	(31)	-9.4%	327
Recycling	382	419	(37)	-8.8%	419
<i>Total Operating Expenses</i>	<u>5,474</u>	<u>5,526</u>	<u>(52)</u>	<u>-0.9%</u>	<u>5,526</u>
Non-Operating Expenses					
General & Admin. Reimbursement	565	565	0	0.0%	565
Transfer to Wastewater	23	23	0	0.0%	23
Transfer to BTU	501	510	(8)	-1.6%	510
Transfer to Other Funds	5	5	0	0.0%	5
Right of Way Payments	406	398	8	2.1%	398
Annual Capital ⁽¹⁾	1,362	1,531	(169)	-11.0%	1,531
<i>Total Non-Operating Expenses</i>	<u>2,863</u>	<u>3,031</u>	<u>(168)</u>	<u>-5.6%</u>	<u>3,031</u>
Total Expenditures	<u>8,336</u>	<u>8,557</u>	<u>(221)</u>	<u>-2.6%</u>	<u>8,557</u>
Net Increase/(Decrease)	217	(371)	588	-158.5%	(371)
Beginning Operating Funds	5,520	4,462			4,462
Ending Operating Funds	<u>\$ 5,737</u>	<u>\$ 4,091</u>	<u>\$ 1,646</u>	<u>40.2%</u>	<u>\$ 4,091</u>
Days of Operating Funds	374	267			267
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 912	\$ 921			\$ 921

Operating Funds = Working Capital

⁽¹⁾ Budget variance is due to the timing of vehicle purchases. Vehicles from FY18 budget were not purchased in FY18.

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
Revenues					
Operating Revenues					
Rent	\$ 184	\$ 180	\$ 4	2.0%	\$ 180
Fuel Revenue	416	485	(69)	-14.1%	485
<i>Total Operating Revenues</i>	<u>600</u>	<u>665</u>	<u>(65)</u>	<u>-9.8%</u>	<u>665</u>
Non-Operating Revenues					
Grants	-	50	(50)	0.0%	50
Interest Income	2	9	(7)	-74.7%	9
Misc. Revenues ⁽¹⁾	307	3	304	9488.2%	3
Transfers from Other Funds	110	110	-	0.0%	110
<i>Total Non-Operating Revenues</i>	<u>419</u>	<u>172</u>	<u>247</u>	<u>143.4%</u>	<u>172</u>
Total Revenues	<u>1,019</u>	<u>837</u>	<u>182</u>	<u>21.7%</u>	<u>837</u>
Expenditures					
Operating Expenses					
Salaries and Benefits	175	189	(13)	-7.0%	189
Supplies	9	9	(1)	-5.8%	9
Fuel for Resale	301	300	1	0.4%	300
Maintenance	53	72	(19)	-26.2%	72
Other Services and Charges	60	64	(4)	-6.4%	64
<i>Total Operating Expenses</i>	<u>598</u>	<u>633</u>	<u>(35)</u>	<u>-5.6%</u>	<u>633</u>
Non-Operating Expenses					
Debt Service	79	79	(0)	0.0%	79
Annual Capital ⁽²⁾	238	425	(187)	-44.0%	425
General & Admin. Reimbursement	99	99	-	0.0%	99
<i>Total Non-Operating Expenses</i>	<u>416</u>	<u>602</u>	<u>(187)</u>	<u>-31.0%</u>	<u>602</u>
Total Expenditures	<u>1,014</u>	<u>1,236</u>	<u>(222)</u>	<u>-18.0%</u>	<u>1,236</u>
Net Increase/(Decrease)	5	(399)	404	-101.3%	(399)
Beginning Operating Funds	234	201			201
Ending Operating Funds	<u>\$ 239</u>	<u>\$ (198)</u>	<u>\$ 437</u>	<u>-220.5%</u>	<u>\$ (198)</u>
Days of Operating Funds	136	(113)			(113)
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 100	\$ 106			\$ 106

Operating Funds = Working Capital

⁽¹⁾ Misc. Revenues: The budget variance is due to the unbudgeted sale of Right-of-way to Magellan Pipeline Company for \$296k.

⁽²⁾ Annual Capital: The budget variance is due the timing of capital purchases.

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
<u>Revenues</u>					
Gain on Sale of Assets ⁽¹⁾	\$ 4,185	\$ -	\$ 4,185	0.0%	\$ -
Interest Income	32	-	32	0.0%	-
Misc. Revenues	-	-	-	0.0%	-
Subtotal Revenues	4,217	-	4,217	0.0%	-
Transfers from Other Funds	-	35	(35)	0.0%	35
Total Revenues and Transfers In	4,217	35	4,182	0.0%	35
<u>Expenditures</u>					
Annual Capital ⁽²⁾	423	403	20	5.0%	403
Liability Insurance	4	4	-	0.0%	4
Miscellaneous Charges	6	-	6	0.0%	-
Alloc Cost From City Dept.	41	41	0	0.0%	41
Contractual Obligations	67	92	(25)	-26.7%	92
Transfer to Capital Reserve Fund	105	105	0	0.0%	105
Total Expenditures	647	645	2	0.3%	645
Net Increase/(Decrease)	3,570	(610)	4,180	-685.3%	(610)
Beginning Operating Funds	31	31			31
Ending Operating Funds	\$ 3,600	\$ (579)	\$ 4,179	-721.9%	\$ (579)
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

⁽¹⁾ The variance is related to proceeds for Traditions land sales including HSC Parkway land sales of \$4,014k and Mahogany (3) lot sales of \$169k.

⁽²⁾ The variance is related to land purchases adjacent to the old golf course.

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Defensive Driving Fees	\$ 1	\$ 1	\$ 0	30.0%	\$ 1
Liability/Workers Comp Ins Premiums	2,749	2,685	63	2.4%	2,685
<i>Total Operating Revenues</i>	<u>2,750</u>	<u>2,686</u>	<u>64</u>	<u>2.4%</u>	<u>2,686</u>
Non-Operating Revenues					
Interest Income	47	10	37	380.3%	10
Miscellaneous revenues	14	-	14	0.0%	-
S/L Aggregate Refund ⁽¹⁾	-	128	(128)	0.0%	128
Insurance Reimbursements	46	4	42	0.0%	4
<i>Total Non-Operating Revenues</i>	<u>108</u>	<u>143</u>	<u>(35)</u>	<u>-24.3%</u>	<u>143</u>
Total Revenues	<u>2,858</u>	<u>2,829</u>	<u>29</u>	<u>1.0%</u>	<u>2,829</u>
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	500	515	(15)	-2.9%	515
Supplies	23	94	(70)	-75.1%	94
Maintenance	0	2	(2)	-98.7%	2
Other Services & Charges	124	164	(41)	-24.9%	165
Judgment & Damage Claims	108	130	(22)	-16.7%	130
Liability Insurance	529	534	(6)	-1.1%	534
Claims Administration	47	46	2	3.4%	46
Workers Comp & Liability Claims	863	834	29	3.5%	834
<i>Total Operating Expenses</i>	<u>2,195</u>	<u>2,319</u>	<u>(125)</u>	<u>-5.4%</u>	<u>2,319</u>
Non-Operating Expenses					
Allocated Cost from City Depts.	171	171	-	0.0%	171
Transfer to Other Funds	75	75	-	0.0%	75
<i>Total Non-Operating Expenses</i>	<u>246</u>	<u>246</u>	<u>-</u>	<u>0.0%</u>	<u>246</u>
Total Expenditures	<u>2,440</u>	<u>2,565</u>	<u>(125)</u>	<u>-4.9%</u>	<u>2,565</u>
Net Increase/(Decrease)	417	264	154	58.3%	264
Beginning Operating Funds	2,247	2,086			2,086
Ending Operating Funds	<u>\$ 2,664</u>	<u>\$ 2,350</u>	<u>\$ 314</u>	<u>13.4%</u>	<u>\$ 2,350</u>
Days of Operating Funds	414	365			365
Target Operating Reserve	\$ 2,400	\$ 2,400			\$ 2,400

Operating Funds = Working Capital

⁽¹⁾ Claims are offset by stop/loss aggregate refunds. The budget for FY18 is an estimate related to FY13 claims. The variance is due to the timing of receipts.

CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
Revenues					
Operating Revenues					
Employee Contributions	\$ 2,223	\$ 2,257	\$ (34)	-1.5%	\$ 2,257
City Contributions	7,213	7,244	(31)	-0.4%	7,244
Retiree Health Premiums	616	595	21	3.5%	595
<i>Total Operating Revenues</i>	<u>10,052</u>	<u>10,096</u>	<u>(45)</u>	<u>-0.4%</u>	<u>10,096</u>
Non-Operating Revenues					
Interest Income	34	25	9	36.6%	25
Stop/Loss Aggregate Refund ⁽¹⁾	738	-	738	0.0%	-
Flex Admin Fee	10	10	0	0.7%	10
Health Claim Rebates ⁽²⁾	469	322	147	45.6%	322
BISD Reimbursement	304	339	(35)	-10.5%	339
Transfers In	75	75	-	0.0%	75
<i>Total Non-Operating Revenues</i>	<u>1,688</u>	<u>772</u>	<u>916</u>	<u>118.7%</u>	<u>772</u>
Total Revenues	<u>11,740</u>	<u>10,868</u>	<u>872</u>	<u>8.0%</u>	<u>10,868</u>
Expenditures					
Operating Expenses					
Administrative Reimbursements	181	181	0	0.0%	181
Claims Administration	13	12	1	9.6%	12
Health Insurance Administration ⁽³⁾	464	576	(112)	-19.5%	576
Administrative Fees	3	-	3	0.0%	-
Health Insurance Claims ⁽⁴⁾	9,971	10,727	(756)	-7.0%	10,727
Health Saving Account	91	79	12	15.0%	79
EAP	15	15	(0)	-2.4%	15
Affordable Care Act Compliance Fees	16	15	1	6.4%	15
Cigna Wellness Program	3	-	3	0.0%	-
Stop Loss Premium	717	717	(0)	0.0%	717
<i>Total Operating Expenses</i>	<u>11,472</u>	<u>12,322</u>	<u>(850)</u>	<u>-6.9%</u>	<u>12,322</u>
Non-Operating Expenses					
Employee Health Center	309	312	(4)	-1.2%	312
BISD Health Center Expense	307	311	(4)	-1.4%	311
<i>Total Non-Operating Expenses</i>	<u>616</u>	<u>624</u>	<u>(8)</u>	<u>-1.3%</u>	<u>624</u>
Total Expenditures	<u>12,088</u>	<u>12,946</u>	<u>(858)</u>	<u>-6.6%</u>	<u>12,946</u>
Net Increase/(Decrease)	(348)	(2,077)	1,729	-83.2%	(2,077)
Beginning Operating Funds	844	1,104			1,104
Ending Operating Funds	<u>\$ 496</u>	<u>\$ (973)</u>	<u>\$ 1,470</u>	<u>-151.0%</u>	<u>\$ (973)</u>
Days of Operating Funds	15	(28)	43		(28)
Target Operating Reserve					
30 Days of Budgeted Expenditures	\$ 956	\$ 1,027			\$ 1,027

Operating Funds = Working Capital

⁽¹⁾ Stop/Loss ("S/L") aggregate refunds are only received once the S/L threshold has been met. Therefore no amount is budgeted. Higher than expected claims met the S/L threshold therefore a S/L refund was received.

⁽²⁾ Health claim rebates are received from OptumRx for participation in a prescription drug rebate program. Rebate revenues are higher than estimated.

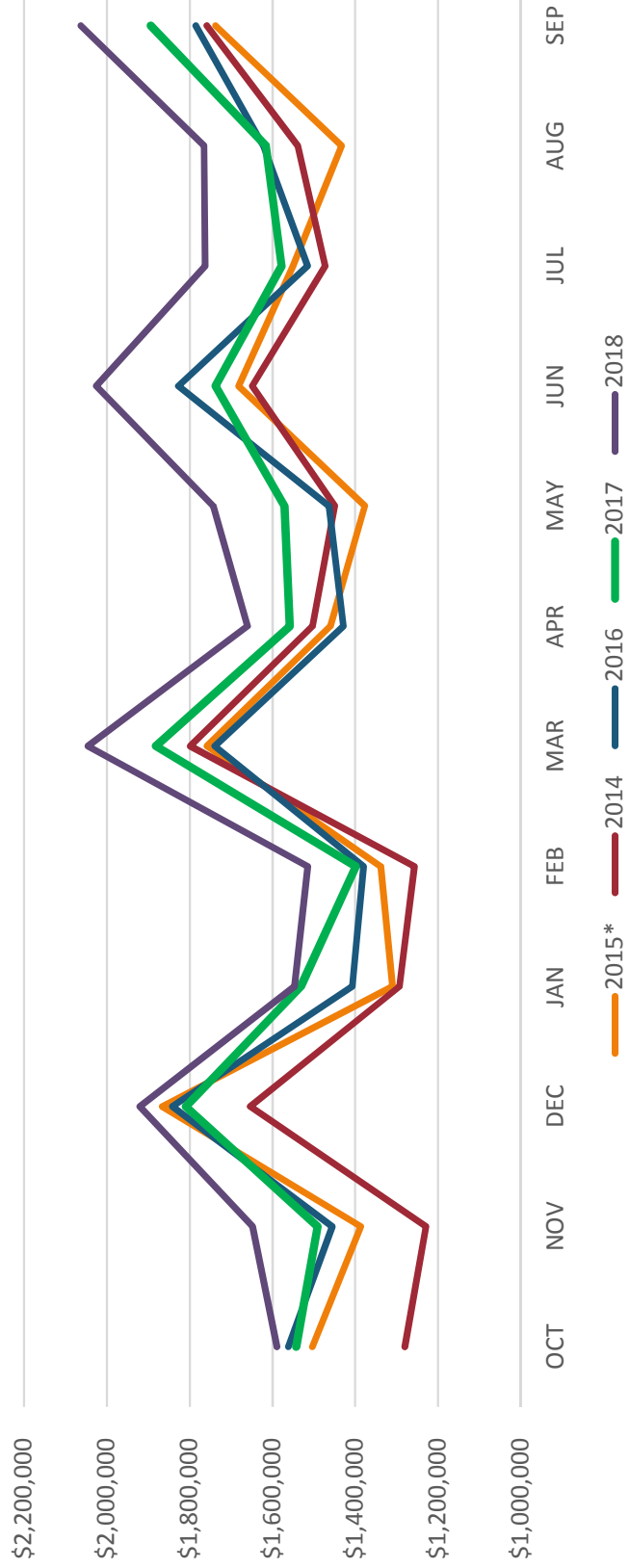
⁽³⁾ Health insurance admin costs are down due to the change from insurance administrators in FY18.

⁽⁴⁾ Claims budget is based on historical experience. Actual claims and timing of claims expense will vary year to year.

CITY OF BRYAN, TEXAS
Warehouse Fund Summary
September 30, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Amended Budget
Revenues					
Operating Revenues					
Inventory Mark-up	\$ 0	\$ 0	\$ (0)	-78.7%	\$ 9
Fuel Mark-up	69	60	9	14.9%	60
<i>Total Operating Revenues</i>	<u>69</u>	<u>60</u>	<u>9</u>	<u>14.4%</u>	<u>69</u>
Non-Operating Revenues					
Interest Income	0	0	(0)	-78.7%	0
Misc. Revenues	10	9	0	3.6%	1
Transfers from Other Funds	242	242	-	0.0%	242
<i>Total Non-Operating Revenues</i>	<u>252</u>	<u>251</u>	<u>0</u>	<u>0.0%</u>	<u>243</u>
Total Revenues	<u>321</u>	<u>312</u>	<u>9</u>	<u>2.8%</u>	<u>312</u>
Expenditures					
Operating Expenses					
Salaries and Benefits	205	203	1	0.7%	203
Supplies	14	16	(2)	-13.9%	16
Maintenance	2	2	(0)	-0.6%	2
Other Services and Charges	85	93	(8)	-8.9%	93
Total Expenditures	<u>306</u>	<u>315</u>	<u>(9)</u>	<u>-2.9%</u>	<u>315</u>
Net Increase/(Decrease)	15	(3)	18	-620.7%	(3)
Beginning Operating Funds	1	3			3
Ending Operating Funds	<u>\$ 16</u>	<u>\$ 1</u>	<u>\$ 16</u>	<u>2690.0%</u>	<u>\$ 1</u>
Days of Operating Funds	19	1			1
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

City of Bryan Sales Tax Revenue Trends Unaudited



City of Bryan Hotel Occupancy Tax Revenue Trends Unaudited

