



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

**QUARTERLY BUDGET REPORT**

CITY OF BRYAN, TEXAS  
FISCAL YEAR 2018

FOR THE NINE MONTHS ENDING JUNE 30, 2018

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

	YTD Actual	YTD Budget	YTD Budget Variance	FY2018 Adopted Budget
<b>Governmental Funds</b>				
General	\$ 4,062	\$ 2,783	\$ 1,280	\$ (2,608)
Hotel/Motel Tax	242	160	83	(242)
Oil & Gas Fund	179	212	(33)	272
Capital Reserve Fund	140	-	140	-
Debt Service	6,572	6,473	99	(1,247)
Street Improvement Fund	(923)	(656)	(267)	(1,095)
Drainage Improvement	439	(1,599)	2,038	(2,170)
TIRZ #10-Traditions	1,579	1,501	78	(210)
TIRZ #19-Nash Street	220	199	21	78
TIRZ #21-Downtown Bryan	50	15	35	21
TIRZ #22-Target	310	200	109	47
TIRZ #22-North	99	41	58	(14)
Community Development	(127)	46	(173)	-
Grant Fund	(160)	-	(160)	-
Court Technology	(35)	9	(44)	12
Miscellaneous Trusts	54	-	54	-
<b>Enterprise Funds</b>				
BTU - City	16,826	10,232	6,594	16,764
BTU - Rural	563	(626)	1,189	(480)
Water	(295)	(1,582)	1,287	(562)
Wastewater	(77)	(2,778)	2,700	(2,542)
Solid Waste	620	150	470	201
Airport	137	(47)	184	(51)
Bryan Commerce & Development	3,539	(7)	3,546	(10)
<b>Internal Service Funds</b>				
Self-Insurance Fund	363	279	84	354
Employee Benefits Fund	(136)	252	(388)	(377)
Warehouse Fund	(23)	2	(25)	(3)
<b>Change in Fund Balance</b>	<b>\$ 34,217</b>	<b>\$ 15,258</b>	<b>\$ 18,959</b>	<b>\$ 6,137</b>

## General Fund

The General Fund fund balance available for operations at June 30, 2018 was \$28,052k, or 140 days of operating expenditures. This balance is \$2,946k, or 11.7%, above projections. This variance is mainly due to revenues being higher than projected. Revenues and right-of-way payments for the General Fund are over budget by \$1,744k, or 3.1%, and expenditures are over budget by \$465k, or 0.9%. A discussion of the revenue and expenditure variances is included below.

### Revenue Narrative

Through June of FY 2018, General Fund Revenues, not including right-of-way payments, are \$2,201k, or 4.9%, 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 \$60k. ROW payments are trending below budget by \$457k, or 4.3%, due to lower than estimated transmission cost of service revenues for BTU. Notable revenue variances include:

**Sales tax:** Actual sales tax receipts of \$15,565k through June of FY 2018 are \$557k, or 3.7%, over budget, and are \$713k or 5.6% above FY 2017 collections through the same period.

**Property tax:** Property tax revenue collections of \$21,428k are \$60k, or 0.3%, under budget. Through June, 95.8% of budgeted property tax revenues have been collected.

**Charges for Services:** Charges for services of \$4,033k are \$804k, or 24.9%, over budget through June of FY 2018. This variance is due in part to Ambulance collections, which are over budget by \$524k, or 35.3%, due to increased ambulance transports in FY 2018. Parkland Dedication fees are over budget by \$160k through June due to a continued increase in new residential construction.

**Fines:** Year to date fine revenues of \$1,333k are over budget by \$194k, or 17.0% due to the update in municipal court software that allows for partial payments.

**Miscellaneous:** Miscellaneous revenues of \$1,946k are over budget by \$400k, or 25.8%. This variance is due to unbudgeted revenues of \$327k from police auctions and seizures, \$52k from library donations, \$76k from the sale of golf carts, and \$25k from a buy-board rebate.

### Expenditure Narrative

Overall, General Fund operating expenditures are \$465k, or 0.9%, over budget for FY 2018. Expense variances are largely due to the timing of projects. These variances are partially offset by staff vacancies. Notable variances include:

**Public Works:** Public Works is under budget \$150k, or 3.8%. The budget variance is due to vacancies in Engineering and contractual services that are under budget by \$167k due to timing of projects.

**Community Services:** Community Services is over budget by \$413k or 6.3%. The budget variance is primarily due to the purchase of the driving range at the new golf course for \$486k. This is partially offset by Parks and Recreation salaries and benefits below budget \$55k.

**Support Services:** Support Services is under budget by \$719k, or 10.0%. Facilities is under budget by \$426k, or 20.6%, due to the timing of capital improvements and maintenance projects. Fleet services expenditures are under budget by \$183k, or 29.1% primarily due to vacancies. IT miscellaneous charges are under budget \$90k due to timing of projects using contractual services and maintenance.

**Non-departmental:** Non-departmental is over budget by \$372k, or 10.9% due to the timing of payments for contractual obligations for Chapter 380 incentive agreements and miscellaneous expenditures that are projected to be partially refunded in future periods.

**CIP – Reimb. Resolutions:** Expenditures of \$879k 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**  
June 30, 2018  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<b><u>Revenues:</u></b>					
City Sales Tax	\$ 15,565	\$ 15,009	\$ 557	3.7%	\$ 20,300
Property Tax	21,428	21,489	(60)	-0.3%	22,371
Franchise Fees	1,350	1,271	78	6.2%	2,078
Licenses & Permits	710	603	107	17.8%	773
Grants	1,029	906	122	13.5%	1,205
Charges for Services	4,033	3,229	804	24.9%	4,349
Fines	1,333	1,139	194	17.0%	1,477
Miscellaneous/Shared Tax	1,946	1,547	400	25.8%	2,112
<b>Subtotal Revenues</b>	<b>47,394</b>	<b>45,193</b>	<b>2,201</b>	<b>4.9%</b>	<b>54,665</b>
ROW Payments	10,121	10,578	(457)	-4.3%	14,711
Transfers In	-	-	-	0.0%	110
<b>Total Revenues, Transfers &amp; ROW</b>	<b>57,515</b>	<b>55,771</b>	<b>1,744</b>	<b>3.1%</b>	<b>69,486</b>
<b><u>Expenditures :</u></b>					
Public Safety	28,948	28,893	55	0.2%	39,193
Public Works	3,854	4,005	(150)	-3.8%	5,577
Development Services	1,760	1,949	(188)	-9.7%	2,780
Community Services	6,937	6,524	413	6.3%	8,977
Support Services	6,443	7,163	(719)	-10.0%	9,519
General Administration	3,354	3,549	(196)	-5.5%	4,872
Non-departmental	3,791	3,419	372	10.9%	4,529
CIP Reimb. Resolutions	879	-	879	0.0%	-
Administrative Reimbursements	(2,514)	(2,514)	(0)	0.0%	(3,351)
<b>Operating Expenditures</b>	<b>53,453</b>	<b>52,988</b>	<b>465</b>	<b>0.9%</b>	<b>72,095</b>
<b>Total Expenditures</b>	<b>53,453</b>	<b>52,988</b>	<b>465</b>	<b>0.9%</b>	<b>72,095</b>
Net Increase/(Decrease)	4,062	2,783	1,280	46.0%	(2,608)
Beginning Fund Balance	28,190	27,154	1,036	3.8%	27,154
<b>Ending Fund Balance</b>	<b>32,252</b>	<b>29,937</b>	<b>2,315</b>	<b>7.7%</b>	<b>24,546</b>
Restricted or Committed Fund Balance	4,200	4,831	(631)		4,831
<b>Fund Balance Available for Operations</b>	<b>\$ 28,052</b>	<b>\$ 25,106</b>	<b>\$ 2,946</b>	<b>11.7%</b>	<b>\$ 19,715</b>
# of Days of Reserve	140	125	15		98
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 12,016	\$ 12,016			\$ 12,016
<b>Target Operating Reserve</b>					
100 Days of Operating Expenses	\$ 20,027	\$ 20,027			\$ 20,027

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<b>Revenues</b>					
Room Tax Receipts <sup>(1)</sup>	\$ 1,231	\$ 971	\$ 260	26.8%	\$ 1,300
Interest Income	21	-	21	0.0%	-
<b>Total Revenues</b>	<b>1,252</b>	<b>971</b>	<b>281</b>	<b>28.9%</b>	<b>1,300</b>
<b>Expenditures</b>					
<b>Program Grants and Other Expenditures</b>					
Convention & Visitors Bureau	317	288	29	10.1%	384
Veterans Memorial	25	25	-	0.0%	25
Arts Council	149	135	14	10.3%	180
Downtown Bryan Association	186	186	-	0.0%	248
Chamber of Commerce	5	-	5	0.0%	5
Atlas Hotel, L.P. <sup>(2)</sup>	138	-	138	0.0%	-
Park Programs/Projects (Bombers Field)	27	-	27	0.0%	500
Park & Rec Expense (City of Bryan)	7	-	7	0.0%	-
Communications/Marketing (City of Bryan)	33	-	33	0.0%	-
<b>Subtotal Program Grants</b>	<b>887</b>	<b>634</b>	<b>253</b>	<b>40.0%</b>	<b>1,342</b>
<b>Single Purpose/Events Grants</b>		68	(68)	0.0%	90
Alphagraphics	0		0	0.0%	
BCS Marathon	5		5	0.0%	
Blue Star Sports Inc.	6		6	0.0%	
Brazos County Senior Citizens Assn.	15		15	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%	
Lone Star Softball, Llc	7		7	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	10		10	0.0%	
Texas A&M Foundation - Men's Lacross	2		2	0.0%	
Texas A&M Rec Sport - NIRSA Basketball	1		1	0.0%	
Texas A&M Athletics	27		27	0.0%	
Texas Color Guard Circuit	5		5	0.0%	
Texas Health Occupations Association	8		8	0.0%	
Texas Reds -DBA <sup>(3)</sup>	-	110	(110)	0.0%	110
<b>Subtotal Single Purpose/Event Grants</b>	<b>123</b>	<b>178</b>	<b>(55)</b>	<b>-31.0%</b>	<b>200</b>
<b>Total Expenditures</b>	<b>1,010</b>	<b>811</b>	<b>198</b>	<b>24.5%</b>	<b>1,542</b>
Net Increase/(Decrease)	242	160	83	51.7%	(242)
Beginning Operating Funds	1,959	1,820			1,820
<b>Ending Operating Funds</b>	<b>\$ 2,202</b>	<b>\$ 1,980</b>	<b>\$ 222</b>		<b>\$ 1,579</b>
Days of Operating Funds	514	462	52		369
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 257	\$ 257			\$ 257

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

<sup>(2)</sup> The Atlas Hotel, L.P. payment is part of an economic development agreement to reimburse up to 50% of HOT collected from the Atlas Hotel for qualifying marketing expenses paid by the hotel. In order to qualify, the expense must meet the legal requirements of the Hotel Occupancy Tax Legislation.

<sup>(3)</sup> Budget variance is due to timing of funding for Texas Reds. Request for funding has been received by the City and will be paid in July.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<b><u>Revenues</u></b>					
Property Taxes	\$ 104	116	\$ (12)	-10.4%	154
Royalties	68	94	(26)	-27.5%	115
Interest Income	7	2	5	285.9%	3
<b>Total Revenues</b>	<b>179</b>	<b>212</b>	<b>(33)</b>	<b>-15.4%</b>	<b>272</b>
<b><u>Expenditures</u></b>					
<b>Total Expenditures</b>	-	-	-	0.0%	-
Net Increase/(Decrease)	179	212	(33)	-15.4%	272
Beginning Operating Funds	605	591			591
<b>Ending Operating Funds</b>	<b>\$ 784</b>	<b>\$ 802</b>	<b>\$ (18)</b>	<b>-2.3%</b>	<b>\$ 863</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2018 Adopted Budget</b>
<b><u>Revenues</u></b>					
Transfer in <sup>(1)</sup>	\$ 105	\$ -	\$ 105	0.0%	\$ -
Interest Income	35	-	35	0.0%	-
<b>Total Revenues</b>	<b>140</b>	<b>-</b>	<b>140</b>	<b>0.0%</b>	<b>-</b>
<b><u>Expenditures</u></b>					
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Net Increase/(Decrease)	140	-	140	0.0%	-
Beginning Operating Funds	3,301	3,023			3,023
<b>Ending Operating Funds</b>	<b>\$ 3,441</b>	<b>\$ 3,023</b>	<b>\$ 418</b>	<b>13.8%</b>	<b>\$ 3,023</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>

Operating Funds = Working Capital

<sup>(1)</sup> 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**  
June 30, 2018  
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
Property Tax	\$ 7,501	\$ 7,498	\$ 3	0.0%	\$ 7,764
Interest Income	68	26	42	160.2%	35
BVSWMA (Interest on Notes Receivable)	76	76	(0)	0.0%	401
<b>Subtotal Revenues</b>	<b>7,645</b>	<b>7,600</b>	<b>-</b>	<b>0.0%</b>	<b>8,201</b>
Transfers In	198	211	(12)	-5.9%	1,879
<i>Total Non-Operating Revenues</i>	198	211	(12)	0.0%	1,879
<b>Total Revenues</b>	<b>7,844</b>	<b>7,811</b>	<b>(12)</b>	<b>-0.2%</b>	<b>10,080</b>
<b><u>Expenditures</u></b>					
Debt Payments	1,271	1,330	(60)	-4.5%	11,317
Paying Agent Fees	1	7	(7)	-89.3%	10
<b>Total Expenditures</b>	<b>1,272</b>	<b>1,338</b>	<b>(66)</b>	<b>11.2%</b>	<b>11,327</b>
Net Increase/(Decrease)	6,572	6,473	99	1.5%	(1,247)
Beginning Operating Funds	2,715	2,729			2,729
<b>Ending Operating Funds</b>	<b>\$ 9,287</b>	<b>\$ 9,202</b>	<b>\$ 99</b>	<b>1.1%</b>	<b>\$ 1,482</b>
Days of Operating Funds	295	292	3		47
<b>Operating Reserve</b>					
30 Days of Operating Expenses	\$ 944	\$ 944			\$ 944

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

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
Fees & Other	\$ 4,316	\$ 4,252	\$ 63	1.5%	\$ 5,670
Interest Income	82	60	22	37.2%	80
<b>Total Revenues</b>	<b>4,403</b>	<b>4,312</b>	<b>90</b>	<b>2.1%</b>	<b>5,750</b>
<u>Expenditures</u>					
Street Maintenance <sup>(1)</sup>	4,950	4,574	376	8.2%	6,170
Alloc. Costs from City Dept.	121	121	(0)	0.0%	161
Misc.	35	18	17	96.7%	24
Annual Capital	71	96	(26)	-26.5%	128
Transfers	42	46	(4)	-7.7%	210
Billing Charges	107	114	(7)	-5.9%	152
<b>Total Expenditures</b>	<b>5,326</b>	<b>4,969</b>	<b>357</b>	<b>7.2%</b>	<b>6,845</b>
Net Increase/(Decrease)	(923)	(656)	(267)	40.7%	(1,095)
Beginning Operating Funds	7,622	7,247			7,247
<b>Ending Operating Funds</b>	<b>\$ 6,699</b>	<b>\$ 6,591</b>	<b>\$ (267)</b>	<b>-4.0%</b>	<b>\$ 6,152</b>
Days of Operating Funds	352	347	6		324
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 1,141	\$ 1,141			\$ 1,141

Operating Funds = Working Capital

<sup>(1)</sup> The budget variance is due to timing of street maintenance projects 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**

June 30, 2018

(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
Fees	\$ 720	\$ 685	\$ 35	5.2%	\$ 913
Interest Income	32	-	32	0.0%	-
<b>Total Revenues</b>	<b>752</b>	<b>685</b>	<b>67</b>	<b>9.9%</b>	<b>913</b>
<u>Expenditures</u>					
Storm System/Contr. Eng/Planning <sup>(1)</sup>	226	2,191	(1,965)	-89.7%	2,960
Alloc. Costs from City Dept.	49	49	0	0.0%	65
Utility Admin reimbursement	35	44	(9)	-19.9%	59
Misc.	3	-	3	0.0%	-
<b>Total Expenditures</b>	<b>313</b>	<b>2,284</b>	<b>(1,970)</b>	<b>-86.3%</b>	<b>3,083</b>
Net Increase/(Decrease)	439	(1,599)	2,038	-127.5%	(2,170)
Beginning Operating Funds	2,833	2,433			2,433
<b>Ending Operating Funds</b>	<b>\$ 3,272</b>	<b>\$ 834</b>	<b>\$ 2,438</b>	<b>292.3%</b>	<b>\$ 263</b>
Days of Operating Funds	382	97	285		31
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 514	\$ 514			\$ 514

Operating Funds = Working Capital

<sup>(1)</sup> The budget variance is due to timing of storm system projects including: Still Creek culvert replacement, Burton and Briar Creeks erosion, Melba Circle improvements, Coulter Drive reconstruction, and other miscellaneous projects.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<b><u>Revenues</u></b>					
Property tax - City	\$ 1,724	\$ 1,675	\$ 49	2.9%	\$ 1,815
Property tax - County <sup>(1)</sup>	952	831	121	14.5%	901
Interest Income	16	5	11	238.1%	6
<b>Total Revenues</b>	<b>2,692</b>	<b>2,511</b>	<b>181</b>	<b>98.9%</b>	<b>2,723</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service Fund	88	88	(0)	0.0%	1,108
Contractual & Project Cost Reimb. <sup>(2)</sup>	1,025	893	133	14.8%	1,785
Administrative Reimb. to General Fund	-	30	(30)	0.0%	40
<b>Total Expenditures</b>	<b>1,113</b>	<b>1,010</b>	<b>103</b>	<b>10.1%</b>	<b>2,933</b>
 Net Increase/(Decrease)	 1,579	 1,501	 78	 5.2%	 (210)
Beginning Operating Funds	448	438			438
<b>Ending Operating Funds</b>	<b>\$ 2,027</b>	<b>\$ 1,939</b>	<b>\$ 88</b>	<b>4.6%</b>	<b>\$ 228</b>
 <b>Minimum Target Fund Balance</b>	 \$ 50	 \$ 50			 \$ 50

Operating Funds = Working Capital

<sup>(1)</sup> The budget for the County portion of property tax revenues is based on historical estimates since the levy for the County was not available. The budget variance is based on the actual levy and collected taxes which is more than the total budgeted revenues.

<sup>(2)</sup> Variance is due to timing of payments for project cost reimbursements.

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

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2018 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 233	\$ 266	\$ (33)	-12.3%	\$ 289
Interest Income	2	1	1	233.5%	1
<b>Total Revenues</b>	<b>235</b>	<b>267</b>	<b>(31)</b>	<b>-11.8%</b>	<b>290</b>
<b><u>Expenditures</u></b>					
Construction Costs	-	15	(15)	0.0%	20
Transfer to Debt Service Fund	15	15	(0)	0.0%	142
Transfer to General Fund	-	37	(37)	0.0%	50
<b>Total Expenditures</b>	<b>15</b>	<b>68</b>	<b>(52)</b>	<b>-77.7%</b>	<b>212</b>
Net Increase/(Decrease)	220	199	21	10.5%	78
Beginning Operating Funds	51	51			51
<b>Ending Operating Funds</b>	<b>\$ 272</b>	<b>\$ 251</b>	<b>\$ 21</b>	<b>8.4%</b>	<b>\$ 129</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**  
 June 30, 2018  
 (in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2018 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 87	\$ 88	\$ (1)	-1.0%	\$ 118
Interest	4	2	3	150.5%	2
<b>Total Revenues</b>	<b>92</b>	<b>90</b>	<b>2</b>	<b>1.8%</b>	<b>121</b>
<b><u>Expenditures</u></b>					
Downtown Façade Grant Program	42	75	(33)	-44.0%	100
<b>Total Expenditures</b>	<b>42</b>	<b>75</b>	<b>(33)</b>	<b>-44.0%</b>	<b>100</b>
Net Increase/(Decrease)	50	15	35	230.1%	21
Beginning Operating Funds	357	340			340
<b>Ending Operating Funds</b>	<b>\$ 406</b>	<b>\$ 355</b>	<b>\$ 51</b>	<b>14.5%</b>	<b>\$ 361</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**  
June 30, 2018  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2018 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 202	\$ 136	\$ 66	48.4%	\$ 204
Property tax - County	134	92	42	45.9%	138
Interest Income	2	0	1	293.8%	1
<b>Total Revenues</b>	<b>338</b>	<b>229</b>	<b>109</b>	<b>47.9%</b>	<b>343</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service	28	28	(0)	0.0%	296
<b>Total Expenditures</b>	<b>28</b>	<b>28</b>	<b>(0)</b>	<b>0.0%</b>	<b>296</b>
Net Increase/(Decrease)	310	200	109	54.7%	47
Beginning Operating Funds	20	14			14
<b>Ending Operating Funds</b>	<b>\$ 330</b>	<b>\$ 215</b>	<b>\$ 115</b>	<b>53.7%</b>	<b>\$ 61</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**  
June 30, 2018  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2018 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 106	\$ 75	\$ 32	42.5%	\$ 112
Property tax - County	76	50	25	50.2%	76
Interest Income	2	1	1	83.4%	1
<b>Total Revenues</b>	<b>184</b>	<b>126</b>	<b>58</b>	<b>45.9%</b>	<b>189</b>
<b><u>Expenditures</u></b>					
Contractual Services	60	45	15	33.3%	60
Transfer to Other Funds	-	15	(15)	0.0%	20
Transfer to Debt Service	25	25	0	0.0%	123
<b>Total Expenditures</b>	<b>85</b>	<b>85</b>	<b>0</b>	<b>0.0%</b>	<b>203</b>
Net Increase/(Decrease)	99	41	58	141.3%	(14)
Beginning Operating Funds	120	113			113
<b>Ending Operating Funds</b>	<b>\$ 219</b>	<b>\$ 154</b>	<b>\$ 65</b>	<b>42.1%</b>	<b>\$ 99</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**  
 June 30, 2018  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Base Revenues					
Retail <sup>(1)</sup>	\$ 32,398	\$ 31,439	\$ 959	3.1%	\$ 46,301
Wholesale <sup>(2)</sup>	18,691	17,700	991	5.6%	24,720
Fuel Revenues <sup>(3)</sup>	53,068	48,497	4,571	9.4%	71,191
Regulatory Charge Pass Thru	12,000	11,523	478	4.1%	16,582
TCOS Revenue <sup>(4)</sup>	21,587	22,599	(1,012)	-4.5%	30,327
Other Operating Revenues <sup>(5)</sup>	1,775	1,196	579	48.5%	1,535
<i>Total Operating Revenues</i>	<u>139,521</u>	<u>132,954</u>	<u>6,567</u>	<u>4.9%</u>	<u>190,655</u>
<b>Non-Operating Revenues</b>					
Interest Income	1,195	825	370	44.8%	1,101
<b>Total Revenues</b>	<u>140,716</u>	<u>133,779</u>	<u>6,937</u>	<u>5.2%</u>	<u>191,756</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Energy Cost <sup>(6)</sup>	53,068	48,497	4,571	9.4%	71,191
Capacity Cost <sup>(7)</sup>	13,134	13,685	(551)	-4.0%	18,078
TCOS Expense	12,000	11,523	478	4.1%	16,582
TCOS Expense - Wholesale	1,770	1,882	(112)	-5.9%	2,422
Departmental Expenses <sup>(8)</sup>	17,096	17,890	(793)	-4.4%	24,540
Admin. Reimbursement to COB	655	658	(3)	-0.5%	877
Admin. Reimbursement from COB	(1,221)	(1,199)	(23)	1.9%	(1,599)
<i>Total Operating Expenses</i>	<u>96,503</u>	<u>92,936</u>	<u>3,567</u>	<u>3.8%</u>	<u>132,092</u>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(9)</sup>	3,673	6,346	(2,673)	-42.1%	12,570
Right of Way Payments <sup>(10)</sup>	8,854	9,406	(552)	-5.9%	13,051
Debt Service	14,860	14,860	-	0.0%	17,279
<i>Total Non-Operating Expenses</i>	<u>27,387</u>	<u>30,612</u>	<u>(3,225)</u>	<u>-10.5%</u>	<u>42,900</u>
<b>Total Expenditures</b>	<u>123,890</u>	<u>123,548</u>	<u>342</u>	<u>0</u>	<u>174,992</u>
Net Increase/(Decrease)	16,826	10,232	6,594	64.4%	16,764
Beginning Operating Cash	60,121	51,951	8,171	15.7%	51,951
	<u>\$ 76,947</u>	<u>\$ 62,182</u>	<u>\$ 14,765</u>	<u>23.7%</u>	<u>\$ 68,715</u>
<b>Rate Stabilization Fund</b>	<u>\$ 1,701</u>	<u>\$ 1,724</u>	<u>(22)</u>	<u>-1.3%</u>	<u>\$ 1,724</u>
<b>Total</b>	<u>\$ 78,649</u>	<u>\$ 63,906</u>	<u>\$ 14,742</u>	<u>23.1%</u>	<u>\$ 70,438</u>
Days of Operating Funds	<u>214</u>	<u>174</u>			<u>195</u>
<b>Minimum Operating Reserve Requirement</b>					
90 Days of Operating Expenses	\$ 33,023	\$ 33,023			\$ 33,023
<b>Target Operating Reserve</b>					
110 Days of Operating Expenses	\$ 40,361	\$ 40,361			\$ 40,361

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

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

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

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

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

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

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

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

<sup>(9)</sup> Capital expenditures are under budget due to timing of FY18 projects.

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

**CITY OF BRYAN, TEXAS**

**BTU - Rural**  
June 30, 2018  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2018 Adopted Budget</b>
<b>Revenues</b>					
<b>Operating Revenues</b>					
Base Revenues <sup>(1)</sup>	18,478	17,464	1,014	5.8%	25,904
Fuel Revenues	11,102	10,528	574	5.5%	15,383
Regulatory Charge Pass Thru	3,757	3,474	283	8.1%	5,012
Other Operating Revenues	340	307	33	10.7%	409
<i>Total Operating Revenues</i>	<b>33,676</b>	<b>31,772</b>	<b>1,904</b>	<b>6.0%</b>	<b>46,708</b>
<b>Non-Operating Revenues</b>					
Interest Income	106	60	46	76.4%	80
<b>Total Revenues</b>	<b>33,783</b>	<b>31,833</b>	<b>1,950</b>	<b>6.1%</b>	<b>46,789</b>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Purchased Power - Base <sup>(2)</sup>	13,949	13,073	876	6.7%	18,424
Purchased Power - Fuel	11,102	10,528	574	5.5%	15,383
Regulatory Charge	3,757	3,474	283	8.1%	5,012
Departmental Expenses	1,304	974	330	33.9%	1,764
All Other	26	26	0	0.4%	35
<i>Total Operating Expenses</i>	<b>30,138</b>	<b>28,075</b>	<b>2,063</b>	<b>7.3%</b>	<b>40,618</b>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(3)</sup>	1,581	2,883	(1,302)	-45.2%	4,826
Debt Service	1,501	1,501	-	0.0%	1,825
<i>Total Non-Operating Expenses</i>	<b>3,081</b>	<b>4,384</b>	<b>(1,302)</b>	<b>-29.7%</b>	<b>6,651</b>
<b>Total Expenditures</b>	<b>33,220</b>	<b>32,459</b>	<b>761</b>	<b>2.3%</b>	<b>47,269</b>
Net Increase/(Decrease)	563	(626)	1,189	-189.9%	(480)
Beginning Operating Cash	6,589	6,817	(228)		6,817
<b>Ending Operating Cash</b>	<b>\$ 7,152</b>	<b>\$ 6,191</b>	<b>\$ 960</b>	<b>15.5%</b>	<b>\$ 6,337</b>
Days of Operating Funds	<b>63</b>	<b>55</b>			<b>57</b>
<b>Minimum Operating Reserve Requirement</b>					
45 Days of Operating Expenses	\$ 5,077	\$ 5,077			\$ 5,077
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 6,770	\$ 6,770			\$ 6,770

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

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

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

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Water Sales <sup>(1)</sup>	\$ 9,378	\$ 8,529	\$ 849	10.0%	\$ 12,000
Water Penalties	96	96	(0)	-0.5%	132
Miscellaneous	-	-	-	0.0%	633
<i>Total Operating Revenues</i>	<u>9,474</u>	<u>8,625</u>	<u>849</u>	<u>9.8%</u>	<u>12,765</u>
<b>Non-Operating Revenues</b>					
Interest Income	101	19	82	436.6%	25
Water Tap Fees	129	91	38	41.4%	125
Oil & Gas Royalty	0	1	(1)	-95.2%	2
Inventory markup	15	14	2	13.2%	18
Miscellaneous non-operating income	50	68	(17)	-25.8%	90
Transfers from Other Funds	23	22	0	0.0%	30
<i>Total Non-Operating Revenues</i>	<u>318</u>	<u>215</u>	<u>103</u>	<u>48.0%</u>	<u>290</u>
<b>Total Revenues</b>	<u>9,791</u>	<u>8,839</u>	<u>952</u>	<u>10.8%</u>	<u>13,055</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Water Administration <sup>(2)</sup>	529	390	139	35.6%	524
Water Production <sup>(3)</sup>	1,658	2,050	(392)	-19.1%	2,968
Water Distribution	1,745	1,842	(97)	-5.3%	2,534
General & Admin. Reimbursement	384	384	(0)	0.0%	513
Transfer to Other Funds	43	43	0	0.0%	58
Transfer to BTU	347	358	(11)	-3.1%	478
<i>Total Operating Expenses</i>	<u>4,706</u>	<u>5,067</u>	<u>(361)</u>	<u>-7.1%</u>	<u>7,074</u>
<b>Non-Operating Expenses</b>					
Annual Capital	1,310	1,271	40	3.1%	1,694
Right of Way Payments	474	437	36	8.3%	638
Paying Agent Fee & Misc. Debt Expense	1	11	(11)	-93.6%	15
Bond Sale Expense	(3)	19	(22)	-116.7%	25
Debt Service	3,598	3,617	(18)	-0.5%	4,170
<i>Total Non-Operating Expenses</i>	<u>5,380</u>	<u>5,354</u>	<u>25</u>	<u>0.5%</u>	<u>6,542</u>
<b>Total Expenditures</b>	<u>10,086</u>	<u>10,422</u>	<u>(335)</u>	<u>-3.2%</u>	<u>13,616</u>
Net Increase/(Decrease)	(295)	(1,582)	1,287	-81.4%	(562)
Beginning Operating Funds	7,280	5,432			5,432
<b>Ending Operating Funds</b>	<u>\$ 6,985</u>	<u>\$ 3,849</u>	<u>\$ 3,136</u>	<u>81.5%</u>	<u>\$ 4,870</u>
Days of Operating Funds	355	196			248
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,179	\$ 1,179			\$ 1,179

Operating Funds = Working Capital

<sup>(1)</sup> The variances are related to the relatively dry Fall which resulted in more water use than anticipated. Commercial sales are over budget by \$533k through June. Sales to Wellborn Utility District account for most of the commercial sales variance.

<sup>(2)</sup> Water Admin: Professional Svcs is over budget \$107k due to timing of water maintenance projects and legal fees. Contractual services are over budget \$57k due to water purchases from Wellborn Special Utility District.

<sup>(3)</sup> Water Production: salaries and benefits are below budget by \$149k (currently no vacancies); system maintenance is \$157k below budget, utilities are \$27k below budget, and supplies are \$19k below budget due to the timing of projects.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Sewer System Revenue <sup>(1)</sup>	\$ 9,407	\$ 8,947	\$ 460	5.1%	\$ 12,150
Sewer Penalties	87	95	(8)	-8.0%	126
Miscellaneous	3	5	(2)	-36.8%	7
Pretreatment Fees <sup>(2)</sup>	379	488	(108)	-22.2%	650
Oil/Gas Permit Fees	45	30	15	50.0%	40
Mobile Food Vendors	12	11	1	8.9%	15
Hauler & Sewer Inspection Fees	8	7	1	20.1%	9
<i>Total Operating Revenues</i>	<u>9,943</u>	<u>9,583</u>	<u>360</u>	<u>3.8%</u>	<u>12,997</u>
<b>Non-Operating Revenues</b>					
Sewer Tap Fees	81	71	10	14.3%	95
Miscellaneous-Non Operating	26	16	10	60.2%	22
FEMA Reimbursement	-	-	-	0.0%	-
Transfers from Other Funds	212	212	(0)	0.0%	283
Interest Income	126	37	88	235.2%	50
<i>Total Non-Operating Revenues</i>	<u>446</u>	<u>337</u>	<u>108</u>	<u>32.1%</u>	<u>450</u>
<b>Total Revenues</b>	<u>10,388</u>	<u>9,920</u>	<u>468</u>	<u>4.7%</u>	<u>13,447</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Wastewater Administration	324	313	12	3.8%	426
Wastewater Collection <sup>(3)</sup>	1,432	1,639	(207)	-12.6%	2,225
Wastewater Pre-Treatment	62	70	(8)	-11.5%	95
Wastewater Treatment <sup>(4)</sup>	1,664	1,964	(300)	-15.3%	2,688
Environmental Services	441	446	(5)	-1.1%	607
General & Admin Reimbursement	457	457	0	0.0%	610
Transfer to Other Funds	26	26	0	0.0%	34
Transfer to BTU	335	355	(20)	-5.6%	464
<i>Total Operating Expenses</i>	<u>4,742</u>	<u>5,270</u>	<u>(528)</u>	<u>-10.0%</u>	<u>7,150</u>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(5)</sup>	2,068	3,767	(1,698)	-45.1%	4,800
Right of Way Payments	494	486	8	1.6%	647
Paying Agent Fee	0	4	(3)	-90.7%	5
Debt Service	3,161	3,171	(10)	-0.3%	3,387
<i>Total Non-Operating Expenses</i>	<u>5,724</u>	<u>7,428</u>	<u>(1,704)</u>	<u>-22.9%</u>	<u>8,839</u>
<b>Total Expenditures</b>	<u>10,466</u>	<u>12,698</u>	<u>(2,232)</u>	<u>-17.6%</u>	<u>15,989</u>
Net Increase/(Decrease)	(77)	(2,778)	2,700	-97.2%	(2,542)
Beginning Operating Funds	10,102	8,356			8,356
<b>Ending Operating Funds</b>	<u>\$ 10,025</u>	<u>\$ 5,579</u>	<u>\$ 4,446</u>	<u>79.7%</u>	<u>\$ 5,814</u>
Days of Operating Funds	505	281			293
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,192	\$ 1,192			\$ 1,192

Operating Funds = Working Capital

<sup>(1)</sup> The Sewer System Revenue variance is primarily due to an increase in commercial sales which is over budget by \$388k.

<sup>(2)</sup> Pretreatment Revenue is under budget primarily due to a decrease in pre-treatment services.

<sup>(3)</sup> Wastewater Collection: The following items are below budget: salaries and benefits by \$107k (currently 4 vacancies), utility services by \$19k, and contractual services by \$20k primarily due to the timing of expenditures. Uncollectible accounts are \$59k below budget due to allowance estimates that are lower than projected.

<sup>(4)</sup> Wastewater Treatment: The budget variance is primarily due to operating expenses below budget including: salaries and benefits by \$35k (currently 1 vacancies), utilities by \$75k, supplies by \$24k, professional svcs by \$41k, and maintenance by \$90k due to the timing of expenditures.

<sup>(5)</sup> The budget variance is due to the timing of capital projects.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Residential Refuse	\$ 3,269	\$ 3,273	\$ (5)	-0.1%	\$ 4,354
Commercial Refuse	2,652	2,636	16	0.6%	3,512
Penalties	58	64	(6)	-9.8%	85
License & Permit Fees	48	34	15	43.6%	45
Recycling	40	30	10	33.1%	40
Miscellaneous	5	6	(1)	-13.4%	8
<i>Total Operating Revenues</i>	<u>6,072</u>	<u>6,044</u>	<u>28</u>	<u>0.5%</u>	<u>8,045</u>
<b>Non-Operating Revenues</b>					
Interest Income	60	26	33	127.0%	35
Transfers/Reimbursements	80	79	0	0.0%	106
<i>Total Non-Operating Revenues</i>	<u>139</u>	<u>106</u>	<u>33</u>	<u>31.5%</u>	<u>141</u>
<b>Total Revenues</b>	<u>6,211</u>	<u>6,149</u>	<u>62</u>	<u>1.0%</u>	<u>8,186</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Administration	3,407	3,366	40	1.2%	4,780
Call Center	216	240	(24)	-10.1%	327
Recycling	276	309	(33)	-10.7%	419
<i>Total Operating Expenses</i>	<u>3,899</u>	<u>3,915</u>	<u>(17)</u>	<u>-0.4%</u>	<u>5,526</u>
<b>Non-Operating Expenses</b>					
General & Admin. Reimbursement	424	424	(0)	0.0%	565
Transfer to Wastewater	17	17	0	0.0%	23
Transfer to BTU	376	378	(2)	-0.5%	510
Transfer to Other Funds	4	4	0	0.0%	5
Right of Way Payments	299	302	(3)	-0.9%	398
Annual Capital <sup>(1)</sup>	572	959	(387)	-40.4%	959
<i>Total Non-Operating Expenses</i>	<u>1,692</u>	<u>2,084</u>	<u>(392)</u>	<u>-18.8%</u>	<u>2,459</u>
<b>Total Expenditures</b>	<u>5,591</u>	<u>5,999</u>	<u>(409)</u>	<u>-6.8%</u>	<u>7,985</u>
Net Increase/(Decrease)	620	150	470	313.0%	201
Beginning Operating Funds	5,520	4,462			4,462
<b>Ending Operating Funds</b>	<u>\$ 6,140</u>	<u>\$ 4,612</u>	<u>\$ 1,528</u>	<u>33.1%</u>	<u>\$ 4,663</u>
Days of Operating Funds	400	300			304
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 921	\$ 921			\$ 921

Operating Funds = Working Capital

<sup>(1)</sup> Budget variance is due to the timing of vehicle purchases.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Rent	\$ 129	\$ 140	\$ (11)	-7.7%	\$ 180
Fuel Revenue	333	351	(18)	-5.2%	485
<i>Total Operating Revenues</i>	<u>462</u>	<u>491</u>	<u>(29)</u>	<u>-5.9%</u>	<u>665</u>
<b>Non-Operating Revenues</b>					
Grants	-	37	(37)	0.0%	50
Interest Income	2	7	(5)	-76.5%	9
Misc. Revenues <sup>(1)</sup>	305	2	302	12634.2%	3
Transfers from Other Funds	110	110	-	0.0%	110
<i>Total Non-Operating Revenues</i>	<u>416</u>	<u>157</u>	<u>260</u>	<u>165.9%</u>	<u>172</u>
<b>Total Revenues</b>	<u>878</u>	<u>648</u>	<u>231</u>	<u>35.6%</u>	<u>837</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Salaries and Benefits	127	138	(11)	-7.8%	189
Supplies	6	7	(1)	-7.7%	9
Fuel for Resale	237	224	13	6.0%	300
Maintenance	42	9	33	381.1%	12
Other Services and Charges	46	48	(2)	-3.8%	64
<i>Total Operating Expenses</i>	<u>458</u>	<u>425</u>	<u>33</u>	<u>7.9%</u>	<u>573</u>
<b>Non-Operating Expenses</b>					
Debt Service	16	59	(44)	-73.5%	79
Annual Capital <sup>(2)</sup>	194	137	57	41.8%	137
General & Admin. Reimbursement	74	74	0	0.0%	99
<i>Total Non-Operating Expenses</i>	<u>283</u>	<u>270</u>	<u>13</u>	<u>5.0%</u>	<u>314</u>
<b>Total Expenditures</b>	<u>742</u>	<u>695</u>	<u>47</u>	<u>6.8%</u>	<u>888</u>
Net Increase/(Decrease)	137	(47)	184	-389.8%	(51)
Beginning Operating Funds	234	201			201
<b>Ending Operating Funds</b>	<u>\$ 370</u>	<u>\$ 154</u>	<u>\$ 217</u>	<u>141.2%</u>	<u>\$ 150</u>
Days of Operating Funds	232	96			94
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 96	\$ 96			\$ 96

Operating Funds = Working Capital

<sup>(1)</sup> The budget variance is due to the unbudgeted sale of Right-of-way space for a pipeline to Magellan Pipeline Company for \$296k.

<sup>(2)</sup> The budget variance is due to the unbudgeted purchase of an existing hangar. The budget will be amended later in the year if necessary.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<b><u>Revenues</u></b>					
Gain on Sale of Assets <sup>(1)</sup>	\$ 4,120	\$ -	\$ 4,120	0.0%	\$ -
Interest Income	4	-	4	0.0%	-
Misc. Revenues	6	-	6	0.0%	-
<b>Subtotal Revenues</b>	<b>4,131</b>	<b>-</b>	<b>4,131</b>	<b>0.0%</b>	<b>-</b>
Transfers from Other Funds	-	26	(26)	0.0%	35
<b>Total Revenues and Transfers In</b>	<b>4,131</b>	<b>26</b>	<b>4,105</b>	<b>0.0%</b>	<b>35</b>
<b><u>Expenditures</u></b>					
Annual Capital <sup>(2)</sup>	401	-	401	0.0%	-
Liability Insurance	3	3	-	0.0%	4
Miscellaneous Charges	6	-	6	0.0%	-
Alloc Cost From City Dept.	31	31	0	0.0%	41
Contractual Obligations	46	-	46	0.0%	-
Transfer to Capital Reserve Fund <sup>(3)</sup>	105	-	105	0.0%	-
<b>Total Expenditures</b>	<b>592</b>	<b>34</b>	<b>558</b>	<b>1658.6%</b>	<b>45</b>
Net Increase/(Decrease)	3,539	(7)	3,546	-47761.8%	(10)
Beginning Operating Funds	31	31			31
<b>Ending Operating Funds</b>	<b>\$ 3,569</b>	<b>\$ 24</b>	<b>\$ 3,546</b>	<b>15055.7%</b>	<b>\$ 21</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>

<sup>(1)</sup> The variance is related to proceeds for Traditions land sales including Mahogany (2) lot sales \$105k and HSC Parkway land sales of \$3,994k.

<sup>(2)</sup> The variance is related to land purchase adjacent to the old golf course.

<sup>(3)</sup> The variance is related to transfers to Capital Reserve Fund for Traditions land sales proceeds including Mahogany (2) lot sales \$105k.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Defensive Driving Fees	\$ 1	\$ 1	\$ 0	57.3%	\$ 1
Liability/Workers Comp Ins Premiums	2,014	2,006	7	0.4%	2,685
<i>Total Operating Revenues</i>	<u>2,015</u>	<u>2,007</u>	<u>8</u>	<u>0.4%</u>	<u>2,686</u>
<b>Non-Operating Revenues</b>					
Interest Income	30	7	22	302.4%	10
Miscellaneous revenues	13	-	13	0.0%	-
S/L Aggregate Refund <sup>(1)</sup>	-	102	(102)	0.0%	128
Insurance Reimbursements	46	3	43	0.0%	4
<i>Total Non-Operating Revenues</i>	<u>89</u>	<u>113</u>	<u>(24)</u>	<u>-21.0%</u>	<u>143</u>
<b>Total Revenues</b>	<u>2,104</u>	<u>2,120</u>	<u>(16)</u>	<u>-0.7%</u>	<u>2,829</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Personnel Services	368	376	(9)	-2.3%	515
Supplies	10	70	(60)	-85.3%	94
Maintenance	0	1	(1)	-98.3%	2
Other Services & Charges	56	133	(77)	-58.1%	165
Judgment & Damage Claims	98	30	68	225.8%	40
Liability Insurance	504	498	6	1.2%	534
Claims Administration	32	34	(3)	-8.1%	46
Workers Comp & Liability Claims	546	569	(23)	-4.0%	834
<i>Total Operating Expenses</i>	<u>1,613</u>	<u>1,713</u>	<u>(100)</u>	<u>-5.8%</u>	<u>2,229</u>
<b>Non-Operating Expenses</b>					
Allocated Cost from City Depts.	128	128	(0)	0.0%	171
Transfer to Other Funds	-	-	-	0.0%	75
<i>Total Non-Operating Expenses</i>	<u>128</u>	<u>128</u>	<u>(0)</u>	<u>0.0%</u>	<u>246</u>
<b>Total Expenditures</b>	<u>1,741</u>	<u>1,841</u>	<u>(100)</u>	<u>-5.4%</u>	<u>2,475</u>
Net Increase/(Decrease)	363	279	84	30.1%	354
Beginning Operating Funds	2,247	2,086			2,086
<b>Ending Operating Funds</b>	<u>\$ 2,610</u>	<u>\$ 2,365</u>	<u>\$ 244</u>	<u>10.3%</u>	<u>\$ 2,440</u>
Days of Operating Funds	421	382			394
<b>Target Operating Reserve</b>	\$ 2,400	\$ 2,400			\$ 2,400

Operating Funds = Working Capital

<sup>(1)</sup> Claims are offset by stop/loss aggregate refund. Budget for FY18 are an estimate related to FY13 claims. The variance is due to timing of receipts.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Employee Contributions	\$ 1,663	\$ 1,700	\$ (37)	-2.2%	\$ 2,257
City Contributions	5,403	5,427	(23)	-0.4%	7,244
Retiree Health Premiums	460	451	9	2.0%	595
<i>Total Operating Revenues</i>	<u>7,526</u>	<u>7,578</u>	<u>(51)</u>	<u>-0.7%</u>	<u>10,096</u>
<b>Non-Operating Revenues</b>					
Interest Income	26	19	7	37.7%	25
Stop/Loss Aggregate Refund <sup>(1)</sup>	652	-	652	0.0%	-
Flex Admin Fee	8	8	0	1.0%	10
Health Claim Rebates <sup>(2)</sup>	383	178	205	115.1%	322
BISD Reimbursement	225	286	(62)	-21.5%	339
Transfers In	-	56	(56)	0.0%	75
<i>Total Non-Operating Revenues</i>	<u>1,350</u>	<u>547</u>	<u>803</u>	<u>146.8%</u>	<u>772</u>
<b>Total Revenues</b>	<u>8,877</u>	<u>8,125</u>	<u>752</u>	<u>9.2%</u>	<u>10,868</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Administrative Reimbursements	136	136	0	0.0%	181
Claims Administration	9	9	0	0.1%	12
Health Insurance Administration	336	390	(54)	-13.8%	576
Administrative Fees	3	-	3	0.0%	-
Health Insurance Claims <sup>(3)</sup>	7,477	6,331	1,146	18.1%	9,027
Health Saving Account	45	40	5	13.2%	79
EAP	11	11	(0)	-2.6%	15
Affordable Care Act Compliance Fees	11	11	(0)	-2.4%	15
Cigna Wellness Program	3	-	3	0.0%	-
Stop Loss Premium	581	537	44	8.1%	717
<i>Total Operating Expenses</i>	<u>8,610</u>	<u>7,464</u>	<u>1,145</u>	<u>15.3%</u>	<u>10,622</u>
<b>Non-Operating Expenses</b>					
Employee Health Center	202	214	(12)	-5.6%	312
BISD Health Center Expense	201	195	6	3.1%	311
<i>Total Non-Operating Expenses</i>	<u>403</u>	<u>409</u>	<u>(6)</u>	<u>-1.5%</u>	<u>624</u>
<b>Total Expenditures</b>	<u>9,013</u>	<u>7,873</u>	<u>1,139</u>	<u>14.5%</u>	<u>11,246</u>
Net Increase/(Decrease)	(136)	252	(388)	-154.0%	(377)
Beginning Operating Funds	844	1,104			1,104
<b>Ending Operating Funds</b>	<u>\$ 708</u>	<u>\$ 1,356</u>	<u>\$ (648)</u>	<u>-47.8%</u>	<u>\$ 727</u>
Days of Operating Funds	24	46	(22)		25
<b>Target Operating Reserve</b>					
30 Days of Budgeted Expenditures	\$ 885	\$ 885			\$ 885

Operating Funds = Working Capital

<sup>(1)</sup> 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.

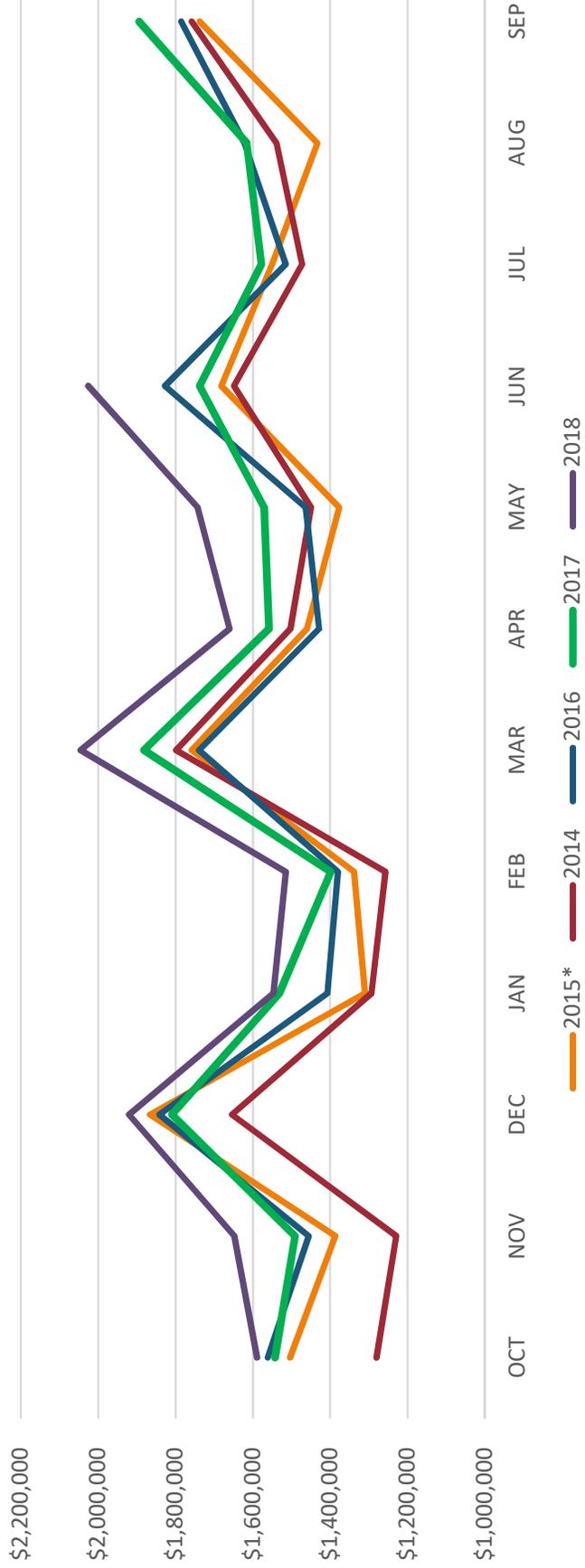
<sup>(2)</sup> Health claim rebates are received from OptumRx for participation in a prescription drug rebate program. Rebate revenues are higher than estimated.

<sup>(3)</sup> 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**  
June 30, 2018  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Inventory Mark-up	\$ 0	\$ 0	\$ (0)	-76.9%	\$ 9
Fuel Mark-up	50	45	5	10.4%	60
<i>Total Operating Revenues</i>	<u>50</u>	<u>45</u>	<u>4</u>	<u>9.9%</u>	<u>69</u>
<b>Non-Operating Revenues</b>					
Interest Income	0	0	(0)	-76.9%	0
Misc. Revenues	7	7	(0)	-1.2%	1
Transfers from Other Funds	146	181	(35)	-19.4%	242
<i>Total Non-Operating Revenues</i>	<u>153</u>	<u>189</u>	<u>(35)</u>	<u>-18.8%</u>	<u>243</u>
<b>Total Revenues</b>	<u>203</u>	<u>234</u>	<u>(31)</u>	<u>-13.2%</u>	<u>312</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Salaries and Benefits	149	149	1	0.4%	203
Supplies	7	12	(6)	-46.7%	16
Maintenance	1	1	(0)	-12.4%	2
Other Services and Charges	69	70	(0)	-0.6%	93
<b>Total Expenditures</b>	<u>226</u>	<u>232</u>	<u>(6)</u>	<u>-2.5%</u>	<u>315</u>
Net Increase/(Decrease)	(23)	2	(25)	-1400.1%	(3)
Beginning Operating Funds	1	3			3
<b>Ending Operating Funds</b>	<u>\$ (22)</u>	<u>\$ 5</u>	<u>\$ (27)</u>	<u>-519.8%</u>	<u>\$ 1</u>
Days of Operating Funds	(25)	6			1
<b>Minimum Target Fund Balance ≥ \$0</b>	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

## City of Bryan Sales Tax Revenue Trends Unaudited



### City of Bryan Hotel Occupancy Tax Revenue Trends Unaudited

