



## **QUARTERLY BUDGET REPORT**

CITY OF BRYAN, TEXAS  
FISCAL YEAR 2021

FOR THE NINE MONTHS ENDING JUNE 30, 2021

**UNAUDITED**

**PRELIMINARY**

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**CITY OF BRYAN, TEXAS**  
**Change in Fund Balance Summary**  
June 30, 2021  
(in thousands)

	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>FY2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>
			<b>Variance</b>	<b>Budget</b>
<b>Governmental Funds</b>				
General	\$ 10,853	\$ 5,250	\$ 5,603	\$ 760
Debt Service	7,112	7,467	(356)	(505)
Hotel/Motel Tax	(151)	(553)	402	(648)
Oil & Gas Fund	256	314	(58)	434
Capital Reserve Fund	(3,486)	20	(3,506)	(549)
Midtown Park Operations	(226)	(692)	466	(923)
Midtown Park Construction	52	(3,705)	3,757	(4,940)
Phillips Event Center	(186)	-	(186)	-
Street Improvement Fund	2,134	(836)	2,969	(3,989)
Drainage Improvement	(413)	(51)	(362)	(77)
TIRZ #10-Traditions	3,094	2,975	120	233
TIRZ #19-Nash Street	194	292	(98)	(53)
TIRZ #21-Downtown Bryan	103	(279)	382	(405)
TIRZ #22-Target	393	378	15	7
TIRZ #22-North	155	95	61	0
Community Development	(274)	31	(305)	-
Grant Fund	10,697	-	10,697	-
Court Technology	(0)	(1)	1	(2)
Miscellaneous Trusts	86	-	86	-
<b>Enterprise Funds</b>				
BTU - City	15,097	15,706	(609)	1,239
BTU - Rural	1,697	1,758	(61)	(213)
Water	(135)	(2,780)	2,645	(2,242)
Wastewater	(102)	(1,957)	1,854	(1,800)
Solid Waste	508	1,271	(763)	136
Airport	6	(101)	107	44
Bryan Commerce & Development	(4,569)	(1,021)	(3,548)	(1,361)
<b>Internal Service Funds</b>				
Self-Insurance Fund	(260)	(636)	376	(673)
Employee Benefits Fund	2,380	930	1,450	370
Warehouse Fund	5	(20)	24	(34)
<b>Change in Fund Balance</b>	<b>\$ 45,019</b>	<b>\$ 23,856</b>	<b>\$ 21,164</b>	<b>\$ (15,188)</b>

## General Fund

The General Fund fund balance available for operations at June 30, 2021 was \$46,255k, or 214 days of operating expenditures. This balance is \$14,767k, or 46.9%, above projections. This variance is mainly due to higher than expected beginning fund balances due to cost-cutting measures in FY 2020 and Public Safety expenditures that were offset by Coronavirus Relief Funds of \$4,687k that were recognized in FY 2020. Revenues and Right-of-Way ("ROW") Payments for the General Fund are over budget by \$2,896k, or 4.6%, and expenditures are under budget by \$2,707k, or 4.7%. A discussion of the revenue and expenditure variances is included below.

### Revenue Narrative

Through June of FY 2021, General Fund Revenues, not including Transfers In or ROW Payments, are \$2,648k, or 5.1%, over budget. Notable variances include:

**Sales Tax:** Actual sales tax receipts of \$17,872k through June of FY 2021 are \$1,362k, or 8.3%, over budget and are \$189k, or 1.0%, below collections of \$18,061k through June of FY 2020. The FY 2021 budget variance is driven by increases in food services, big box retailers, and construction activities. These increases are offset by reduced taxes on internet service providers and wholesale activities. Due to a change in federal law effective July 2020, internet service providers are no longer required to collect and pay sales tax on their service.

**Property Tax:** Property tax revenue collections of \$25,545k are \$187k, or 0.7%, over budget due to timing of collections. For FY 2021, 97.6% of budgeted property tax revenues have been collected through June. In FY 2020, property tax revenues were 95.0% collected through June.

**Licenses and Permits:** License and Permit revenues of \$976k are \$493k, or 102.1%, over budget due to an increase in building permits issued (67.0%) and average permit values (8.8%) compared to FY 2020.

**Charges for Services:** Service revenue collections of \$4,511k are \$560k, or 14.2%, over budget due to ambulance revenues of \$2,670k which are \$934k, or 53.8%, over budget and payments from the B.I.S.D. Resource Officers program and Brazos County EMS of \$1,023k which are \$241k, or 30.8%, over budget. The variance is partially offset by parks and recreation revenues of \$499k which are \$606k, or 54.8%, under budget due to Phillips Event Center ("PEC") activity now being reported in another fund (see page 13) and COVID-19 restrictions earlier in FY 2021.

**Fines:** Fines of \$896k are \$251k, or 21.9%, under budget due to a decline in citations and average fine per citation issued. Through June of FY 2021, 6,132 citations have been filed, a 2.6% decrease from citations filed through June of FY 2020, and the average fine per citation issued of \$146 has decreased by \$24, or 14.0%, from June of FY 2020.

**Miscellaneous Income:** Actual receipts of \$2,160k through June of FY 2021 are \$305k, or 16.4%, over budget due to payments received from the Texas Division of Emergency Management ("TDEM") for fire department expenses of \$189k, various insurance claim proceeds of \$105k, asset sale proceeds of \$89k, library gifts of \$47k, and a FY 2019 reimbursement from Bombers Baseball for ballpark improvements of \$28k.

### Expenditure Narrative

General Fund expenditures are \$2,707k, or 4.7%, under budget through June of FY 2021. 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 \$960k, or 3.0%, primarily due to salaries and benefits which are under budget by \$837k due to 32 vacancies consisting of 15 police department vacancies, 15 fire department vacancies, and 2 municipal court vacancies. The variance also consists of supplies which are under budget by \$359k and miscellaneous expenditures, including contractual services, warrant collection fees, and rebates, which are under budget by \$189k. The variance is partially offset by capital expenditures which are over budget by \$424k, primarily due to \$340k in unbudgeted capital purchases for the fire department consisting of defibrillators/first aid equipment of \$269k, remodeling/appliances at Fire Station #1 of \$57k, and software of \$13k.

**Public Works:** Public Works is under budget by \$381k, or 9.8%, due to general maintenance which is under budget by \$205k due to timing of expenses, miscellaneous expenditures, including contractual services, which are under budget by \$138k, and salaries and benefits which are under budget by \$136k (currently 3 vacancies). The variance is partially offset by unbudgeted capital expenditures of \$93k for the Bristol and Esther drainage project.

**Community Services:** Community Services are under budget by \$1,274k, or 19.7%. This variance includes PEC-Golf Course and PEC-Facilities which are under budget by \$849k and \$161k, respectively (as stated above, PEC activity is now reported in a separate fund – see page 13). Additionally, Library Services are under budget by \$165k primarily due to salaries and benefits which are under budget by \$188k (currently 4 vacancies). The variance is partially offset by miscellaneous expenditures, including publications/subscriptions which are over budget by \$38k.

**Support Services:** Support Services are under budget by \$438k, or 4.7%, due to general maintenance which is under budget by \$116k, miscellaneous expenditures, including contractual maintenance and services, which are under budget by \$106k due to timing of expenses, utilities and training which are under budget by \$95k collectively due to COVID-19 restrictions, salaries and benefits which are under budget by \$67k (currently 1 vacancy), and supplies which are under budget by \$60k due to timing of I.T. replacements.

**General Administration:** General Administration is under budget by \$651k, or 16.0%, due to miscellaneous expenditures, including contributions, elections, public relations, and contractual services, which are under budget by \$540k collectively, utilities, professional services, and training which are under budget by \$59k collectively, and salaries and benefits which are under budget by \$45k (currently 1 vacancy).

**Non-departmental:** Non-Departmental is over budget by \$1,029k, or 25.7%, primarily due to COVID-19 relief payments totaling \$1,612k and unbudgeted transfers to the PEC fund of \$130k. The variance is partially offset by the timing of payments related to Chapter 380 and other economic incentive agreement contracts.

## Other Funds

### Other Governmental Funds

**Debt Service Fund:** Total revenues are under budget by \$492k, or 4.6%, due to the allocation of debt service transfers for the Series 2020 Certificates of Obligation ("2020 CO") debt issuance with self-supporting funds. Total expenditures are under budget by \$136k, or 4.3%, due to 2020 CO debt service payments being lower than projected.

### Special Revenue Funds

**Hotel Tax Fund:** Total revenues are over budget by \$246k, or 38.9%, primarily due to room tax revenues which are over budget by \$268k due to higher than anticipated room stays. Total expenditures are under budget by \$156k, or 13.1%, due to the timing of program and event grants. In April 2021, a refund of \$140k from Experience Bryan-College Station for unused contributions was remitted to Destination Bryan.

**O&G Fund:** Royalties revenue is under budget by \$38k, or 24.8%, due to a decrease in oil and gas production and prices. It is expected that royalties revenue will remain under budget for the remainder of FY 2021.

**Capital Reserve Fund:** Total expenditures are over budget by \$3,500k due to the unbudgeted transfer to the Bryan Commerce and Development ("BCD") fund for the purchase of the Oak Terrace lots. A budget amendment will be proposed later in FY 2021.

**Midtown Park Operations Fund:** Total expenditures are under budget by \$465k due to the timing of activities.

**Midtown Park Construction Fund:** Total expenditures are under budget by \$3,750k due to the timing of capital projects.

**Phillips Event Center ("PEC"):** The PEC fund was established in December 2020 to account for the operations of both the golf course and special event venue. Both activities were budgeted in the General Fund; therefore, no budget was allocated to this fund. A budget amendment will be proposed later in FY 2021. Due to damage sustained during the February 2021 winter storm, the special event venue is expected to be closed until late-2021, and it is expected that some operating expenditures will continue to be regularly incurred through the remainder of FY 2021.

**Street Improvement Fund:** Street maintenance is under budget by \$1,729k, or 82.6%, and capital expenditures are under budget by \$453k, or 16.1%, both due to the timing of street improvement projects. Additionally, contractual services are under budget by \$587k due to expenses that were transferred to the 2020 CO bond fund.

**Drainage Fund:** Total expenditures are over budget by \$379k, or 47.0%, due the timing of drainage projects.

**TIRZ 10:** Total revenues are over budget by \$120k, or 89.7%, due to timing of property tax collections.

**TIRZ 19:** Total expenditures are over budget by \$131k due to the timing of construction of the Camelot Park Pedestrian Bridge project. These expenses were originally budgeted in FY 2020, but the project was not completed until February 2021. It is expected that the bridge costs will be reimbursed by a Texas Parks and Wildlife Agency grant by the end of FY 2021, but a budget amendment will be proposed, if needed.

**TIRZ 21:** Total expenditures are under budget by \$400k, or 85.3%, due to contractual services which are under budget by \$335k due to the timing of projects and timing of applications for the Downtown Façade Grant Program which are under budget by \$75k.

## Enterprise Funds

**BTU - City:** Total revenues are over budget by \$174,221k, or 135.1%, primarily due to increased off-system sales related to the February 2021 winter storm. Total expenditures are over budget by \$174,830k, or 154.4%, due to increased energy costs caused by the February 2021 winter storm which are over budget by \$172,454k and capital expenditures which are over budget by \$3,804k due to timing of prior year projects. The variance is partially offset by departmental expenses which are under budget by \$1,522k, or 7.9%, due to the timing of expenses. A budget amendment will be proposed later in FY 2021 to account for the extraordinary costs of energy due to the February winter event.

**BTU - Rural:** Total revenues are over budget by \$658k, or 2.0%, due to higher than projected sales. Total expenditures are over budget by \$719k, or 2.3%, due to capital expenditures which are over budget by \$1,310k, or 18.0%, due to timing of current year projects and purchased power which is over budget in total by \$491k, or 2.9%, due to increased demand for residential and commercial power. The variance is partially offset by departmental expenses which are under budget by \$1,146k, or 56.9%, due to timing of expenses.

**Water Fund:** Total revenues are over budget by \$929k, or 10.5%, primarily due to the recent construction of a large number of single family homes and a drier than average Fall. Total expenditures are under budget by \$1,716k, or 14.8%, primarily due to capital expenditures which are under budget by \$1,459k due to the timing of projects.

**Wastewater Fund:** Sewer system revenues are over budget by \$354k, or 3.8%, due to the recent construction of a large number of single family homes. Total expenditures are under budget by \$1,467k, or 12.0%, primarily due to capital expenditures which are under budget by \$1,103k due to the timing of projects, notably the W. 17<sup>th</sup> St., Sulphur Springs Rd., and Old Hearne Rd. drainage projects, and operating expenses which are under budget by \$358k, or 6.2%.

**Solid Waste Fund:** Total expenditures are over budget by \$676k due to capital expenditures which are over budget by \$915k due to the purchase of three vehicles budgeted in FY 2020 and the purchase of refuse containers budgeted in supplies. The variance is partially offset by operating expenditures which are under budget by \$221k, or 5.5%, which include general maintenance, supplies, contractual services, and a rate decrease in tipping fees. A budget amendment will be proposed in FY 2021.

**BCD:** Total revenues are over budget by \$3,621k due to the unbudgeted transfer-in from the Capital Reserve fund for the purchase of the Oak Terrace lots and the sales of both Tradition and Surface Estate lots. Total expenditures are over budget by \$7,169k due to capital expenditures which are over budget by \$6,146k, primarily due to the unbudgeted purchase of the Lake Walk Innovation Center building and the Oak Terrace lots. Other expenditures include unbudgeted payments for the Bowie Elementary School renovation (\$300k), the Fujifilm expansion agreement (\$225k), and Lake Walk Innovation Center operations (\$500k).

## Internal Service Funds

**Self Insurance Fund:** Total operating expenditures are under budget by \$296k, or 13.0%, which includes workers comp and liability claims which are under budget by \$168k due to timing of payments, other services and charges which are under budget by \$62k, and salaries and benefits which are under budget by \$49k (currently no vacancies).

**Employee Benefits Fund:** Total revenues are over budget by \$1,792k, or 15.9%, due to unbudgeted stop/loss aggregate refunds of \$1,038k, health claim rebates which are over budget by \$460k, and employer contributions which are over budget by \$258k. Total expenditures are over budget by \$342k, or 3.3%, due to health insurance claims which are over budget by \$824k. The variance is partially offset by decreases in administrative costs which are under budget by \$300k due to a change in insurance administrators in FY 2021, stop loss premiums which are under budget by \$59k, and health center expenditures which are under budget by \$109k.

**CITY OF BRYAN, TEXAS**  
**General Fund Summary**  
June 30, 2021  
(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>					
City Sales Tax	\$ 17,872	\$ 16,510	\$ 1,362	8.3%	\$ 22,540
Property Tax	25,545	25,358	187	0.7%	26,183
Franchise Fees	1,344	1,359	(14)	-1.1%	2,091
Licenses & Permits	976	483	493	102.1%	671
Grants	990	984	6	0.6%	1,312
Charges for Services	4,511	3,951	560	14.2%	5,278
Fines	896	1,147	(251)	-21.9%	1,529
Miscellaneous/Shared Tax	2,160	1,855	305	16.4%	2,140
<b>Subtotal Revenues</b>	<b>54,294</b>	<b>51,646</b>	<b>2,648</b>	<b>5.1%</b>	<b>61,744</b>
ROW Payments	11,050	10,802	248	2.3%	14,866
Transfers In	-	-	-	0.0%	2,960
<b>Total Revenues, Transfers &amp; ROW</b>	<b>65,344</b>	<b>62,448</b>	<b>2,896</b>	<b>4.6%</b>	<b>79,570</b>
<b><u>Expenditures :</u></b>					
Public Safety	31,139	32,099	(960)	-3.0%	44,377
Public Works	3,517	3,898	(381)	-9.8%	5,447
Development Services	1,955	2,014	(59)	-2.9%	2,783
Community Services	5,201	6,475	(1,274)	-19.7%	8,987
Support Services	8,843	9,281	(438)	-4.7%	12,352
General Administration	3,407	4,058	(651)	-16.0%	5,588
Non-departmental	5,033	4,003	1,029	25.7%	5,450
CIP Reimb. Resolutions	27	-	27	0.0%	-
Administrative Reimbursements	(4,631)	(4,631)	(0)	0.0%	(6,174)
<b>Total Expenditures</b>	<b>54,491</b>	<b>57,198</b>	<b>(2,707)</b>	<b>-4.7%</b>	<b>78,810</b>
Net Increase/(Decrease)	10,853	5,250	5,603	106.7%	760
Beginning Fund Balance	46,212	32,420	13,792	42.5%	32,420
<b>Ending Fund Balance</b>	<b>57,065</b>	<b>37,670</b>	<b>19,395</b>	<b>51.5%</b>	<b>33,180</b>
Restricted or Committed Fund Balance	6,659	6,182	477	7.7%	6,182
Committed for Drainage Projects	4,151	-	4,151	0.0%	-
<b>Fund Balance Available for Operations</b>	<b>\$ 46,255</b>	<b>\$ 31,488</b>	<b>\$ 14,767</b>	<b>46.9%</b>	<b>\$ 26,998</b>
# of Days of Reserve	214	146	68		125
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 13,135	\$ 13,135			\$ 13,135
<b>Target Operating Reserve</b>					
100 Days of Operating Expenses	\$ 21,893	\$ 21,893			\$ 21,893



**CITY OF BRYAN, TEXAS**  
**Debt Service Fund Summary**  
June 30, 2021  
(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>					
Property Tax	\$ 9,792	\$ 9,707	\$ 85	0.9%	\$ 10,067
Interest Income	24	82	(57)	-70.1%	109
BVSWMA (Interest on Notes Receivable)	47	47	(0)	0.0%	368
<b>Subtotal Revenues</b>	<b>9,874</b>	<b>9,836</b>	<b>38</b>	<b>0.4%</b>	<b>10,544</b>
Transfers In <sup>(1)</sup>	282	812	(530)	-65.3%	2,272
<b>Total Revenues</b>	<b>10,156</b>	<b>10,647</b>	<b>(492)</b>	<b>-4.6%</b>	<b>12,816</b>
<b><u>Expenditures</u></b>					
Debt Payments <sup>(2)</sup>	3,052	3,173	(121)	-3.8%	13,312
Paying Agent Fees	(7)	7	(15)	-199.0%	10
<b>Total Expenditures</b>	<b>3,044</b>	<b>3,180</b>	<b>(136)</b>	<b>-4.3%</b>	<b>13,322</b>
Net Increase/(Decrease)	7,112	7,467	(356)	-4.8%	(505)
Beginning Operating Funds	2,159	2,166	(7)	-0.3%	2,166
<b>Ending Operating Funds</b>	<b>\$ 9,271</b>	<b>\$ 9,633</b>	<b>\$ (362)</b>	<b>-3.8%</b>	<b>\$ 1,660</b>
Days of Operating Funds	254	264	(10)		45
<b>Operating Reserve</b>					
30 Days of Operating Expenses	\$ 1,110	\$ 1,110			\$ 1,110

<sup>(1)</sup> Transfers In is under budget due to the allocation of debt service transfers for the Series 2020 Certificates of Obligation debt issuance with self-supporting funds.

<sup>(2)</sup> Debt payments are under budget by \$121k due to Series 2020 Certificates of Obligation debt service payments being lower than projected.

## CITY OF BRYAN, TEXAS

## Hotel Tax Fund

June 30, 2021

(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget
<b>Revenues</b>					
Room Tax Receipts <sup>(1)</sup>	\$ 871	\$ 603	\$ 268	44.5%	\$ 900
Interest Income	9	31	(22)	-71.2%	41
<b>Total Revenues</b>	<b>880</b>	<b>634</b>	<b>246</b>	<b>38.9%</b>	<b>941</b>
<b>Expenditures</b>					
<b>Program Grants and Other Expenditures</b>					
Arts Council	84	84	-	0.0%	112
Chamber of Commerce	5	5	-	0.0%	5
The Stella Hotel	86	75	11	14.4%	100
Veterans Memorial	30	25	5	20.0%	25
Park & Rec Expense (City of Bryan)	44	67	(23)	-33.6%	89
Communications/Marketing (City of Bryan)	26	94	(68)	-72.6%	125
Historical Restoration	-	25	(25)	0.0%	50
Destination Marketing <sup>(2)</sup>	-	774	(774)	0.0%	1,033
Destination Bryan <sup>(2)</sup>	850	-	850	0.0%	-
Experience Bryan-College Station <sup>(3)</sup>	(140)	-	(140)	0.0%	-
<b>Subtotal Program Grants</b>	<b>985</b>	<b>1,149</b>	<b>(164)</b>	<b>-14.3%</b>	<b>1,539</b>
<b>Single Purpose/Events Grants</b>					
CSE (Cowart Sports Events, Inc)	2	-	2	0.0%	-
Dynacon Group, LLC	(3)	-	(3)	0.0%	-
Dynasports Group, LLC	3	-	3	0.0%	-
Horseshoe Pitching Pro Tour	6	-	6	0.0%	-
Lone Star Softball, Llc	6	-	6	0.0%	-
TAMU Game day Traffic Shuttle	4	-	4	0.0%	-
Texas A&M Agrilife Horse Show	25	-	25	0.0%	-
Texas GridIron	1	-	1	0.0%	-
West, Webb, Allbritton, and Gentry	2	-	2	0.0%	-
<b>Subtotal Single Purpose/Event Grants</b>	<b>46</b>	<b>38</b>	<b>9</b>	<b>23.1%</b>	<b>50</b>
<b>Total Expenditures</b>	<b>1,031</b>	<b>1,187</b>	<b>(156)</b>	<b>-13.1%</b>	<b>1,589</b>
Net Increase/(Decrease)	(151)	(553)	402	-72.7%	(648)
Beginning Operating Funds	2,218	2,083	135	6.5%	2,083
<b>Ending Operating Funds</b>	<b>\$ 2,067</b>	<b>\$ 1,530</b>	<b>\$ 537</b>	<b>35.1%</b>	<b>\$ 1,435</b>
Days of Operating Funds	475	352	123		330
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 265	\$ 265			\$ 265

<sup>(1)</sup> Room tax receipts were conservatively budgeted due to uncertainties caused by the COVID-19 pandemic and are over budget by \$268k, or 44.5%, due to higher than expected hotel stays.

<sup>(2)</sup> Since Destination Bryan was not organized until after the budget process, no dollars were allocated to the organization. Budget dollars that were assigned to Destination Marketing initiatives will be used for the new Destination Bryan organization's funding.

<sup>(3)</sup> The budget variance is due to a refund of unused contributions from Experience Bryan-College Station which was remitted to Destination Bryan in April 2021.

**CITY OF BRYAN, TEXAS**  
**Oil & Gas Fund**  
June 30, 2021  
(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>					
Property Taxes	\$ 139	\$ 146	\$ (7)	-5.0%	\$ 195
Royalties <sup>(1)</sup>	115	153	(38)	-24.8%	219
Interest Income	2	15	(13)	-84.1%	20
<b>Total Revenues</b>	<b>256</b>	<b>314</b>	<b>(58)</b>	<b>-18.4%</b>	<b>434</b>
<b><u>Expenditures</u></b>					
Transfers Out	-	-	-	0.0%	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Net Increase/(Decrease)	256	314	(58)	-18.4%	434
Beginning Operating Funds	489	459	30	6.6%	459
<b>Ending Operating Funds</b>	<b>\$ 746</b>	<b>\$ 773</b>	<b>\$ (27)</b>	<b>-3.5%</b>	<b>\$ 893</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 a decrease in oil and gas production. Prices are expected to remain under budget for the year.

**CITY OF BRYAN, TEXAS**  
**Capital Reserve Fund**  
June 30, 2021  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget
<b><u>Revenues</u></b>					
Interest Income	\$ 14	\$ 20	\$ (6)	-31.1%	\$ 26
<b>Total Revenues</b>	<b>14</b>	<b>20</b>	<b>(6)</b>	<b>-31.1%</b>	<b>26</b>
<b><u>Expenditures</u></b>					
Transfers to Debt Service Fund	-	-	-	0.0%	575
Transfers to Other Funds <sup>(1)</sup>	3,500	-	3,500	0.0%	-
<b>Total Expenditures</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>0.0%</b>	<b>575</b>
Net Increase/(Decrease)	(3,486)	20	(3,506)	-17667.8%	(549)
Beginning Operating Funds	5,303	5,293	10	0.2%	5,293
<b>Ending Operating Funds</b>	<b>\$ 1,817</b>	<b>\$ 5,312</b>	<b>\$ (3,496)</b>	<b>-65.8%</b>	<b>\$ 4,744</b>
<b>Minimum Target Fund Balance <math>\geq</math> \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>

Operating Funds = Working Capital

<sup>(1)</sup> The variance for Transfers to Other Funds is due to an unbudgeted transfer to the BCD fund for the purchase of the Oak Terrace lots.  
A budget amendment will be proposed later in the fiscal year.

**CITY OF BRYAN, TEXAS**  
**Midtown Park Operations Fund Summary**  
June 30, 2021  
(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>					
Interest Income	\$ 11	\$ 10	\$ 1	8.8%	\$ 14
Miscellaneous	0	-	0	0.0%	-
<b>Total Revenues</b>	<b>11</b>	<b>10</b>	<b>1</b>	<b>9.1%</b>	<b>14</b>
<b><u>Expenditures</u></b>					
Maintenance	0	-	0	0.0%	-
Contractual Services <sup>(1)</sup>	219	702	(483)	-68.8%	936
Liability Insurance	0	-	0	0.0%	-
Capital Expenditures	18	-	18	0.0%	-
<b>Total Expenditures</b>	<b>237</b>	<b>702</b>	<b>(465)</b>	<b>-66.2%</b>	<b>936</b>
Net Increase/(Decrease)	(226)	(692)	466	0.0%	(923)
Beginning Operating Funds	2,825	2,700	125	4.6%	2,700
<b>Ending Operating Funds</b>	<b>\$ 2,599</b>	<b>\$ 2,008</b>	<b>\$ 591</b>	<b>29.4%</b>	<b>\$ 1,777</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>

Operating Funds = Working Capital

<sup>(1)</sup> Contractual services are under budget by \$483k which is due to the timing of activities.

**CITY OF BRYAN, TEXAS**  
**Midtown Park Construction Fund Summary**  
June 30, 2021  
(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>					
Interest Income	\$ 52	\$ 45	\$ 7	15.6%	\$ 60
<b>Total Revenues</b>	<b>52</b>	<b>45</b>	<b>7</b>	<b>15.6%</b>	<b>60</b>
<b><u>Expenditures</u></b>					
Utilities	0	-	0	0.0%	-
Capital Expenditures <sup>(1)</sup>	-	3,750	(3,750)	0.0%	5,000
<b>Total Expenditures</b>	<b>0</b>	<b>3,750</b>	<b>(3,750)</b>	<b>-100.0%</b>	<b>5,000</b>
Net Increase/(Decrease)	52	(3,705)	3,757	0.0%	(4,940)
Beginning Operating Funds	12,454	12,001	453	3.8%	12,001
<b>Ending Operating Funds</b>	<b>\$ 12,506</b>	<b>\$ 8,296</b>	<b>\$ 4,210</b>	<b>50.8%</b>	<b>\$ 7,061</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>

Operating Funds = Working Capital

<sup>(1)</sup> Capital expenditures are under budget by \$3,750k due to timing of capital projects.

**CITY OF BRYAN, TEXAS**  
**Phillips Event Center ("PEC") Fund Summary**  
June 30, 2021  
(in thousands)

	YTD Actual	YTD Budget <sup>(1)</sup>	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget <sup>(1)</sup>
<b><u>Revenues</u></b>					
Operating - Golf Course	\$ 607	\$ -	\$ 607	0.0%	\$ -
Operating - Facilities <sup>(2)</sup>	417	-	417	0.0%	-
<b>Subtotal Revenues</b>	<b>1,024</b>	<b>-</b>	<b>1,024</b>	<b>-</b>	<b>-</b>
Transfers In	130	-	130	0.0%	-
<b>Total Revenues</b>	<b>1,154</b>	<b>-</b>	<b>1,154</b>	<b>-</b>	<b>-</b>
<b><u>Expenditures</u></b>					
Golf Course:					
Salaries and Benefits	326	-	326	0.0%	-
Supplies	111	-	111	0.0%	-
Maintenance	49	-	49	0.0%	-
Golf Course Expenditures	487	-	487	-	-
Facilities: <sup>(2)</sup>					
Salaries and Benefits	241	-	241	0.0%	-
Supplies	133	-	133	0.0%	-
Maintenance	54	-	54	0.0%	-
Cost of Goods Sold	160	-	160	0.0%	-
Facilities Expenditures	588	-	588	-	-
Other: <sup>(3)</sup>					
Rentals	25	-	25	0.0%	-
Contractual Engineering/Planning	4	-	4	0.0%	-
Insurance	9	-	9	0.0%	-
Contractual Services	167	-	167	0.0%	-
Licenses and Permits	11	-	11	0.0%	-
Annual Capital	49	-	49	0.0%	-
Other Expenditures	265	-	265	-	-
<b>Total Expenditures</b>	<b>1,340</b>	<b>-</b>	<b>1,340</b>	<b>-</b>	<b>-</b>
Net Increase/(Decrease)	(186)	-	(186)	-	-
Beginning Operating Funds	-	-	-	-	-
<b>Ending Operating Funds</b>	<b>\$ (186)</b>	<b>\$ -</b>	<b>\$ (186)</b>	<b>\$ -</b>	<b>\$ -</b>
Days of Operating Funds	-	-	-	-	-
<b>Target Operating Reserve</b>					
60 Days of Operating Revenues	\$ -	\$ -		\$ -	-

Operating Funds = Working Capital

<sup>(1)</sup> The PEC Fund was created after the budgeting process for FY 2021. A budget amendment will be proposed later in the year.

<sup>(2)</sup> Due to damage sustained during the February 2021 winter storm, PEC facilities are expected to be closed until at least late-2021, and it is expected that some operating expenditures will continue to be regularly incurred throughout the remainder of FY 2021.

<sup>(3)</sup> Other expenditures that will be excluded from the profit share calculation in accordance with the management contract with PEC.

**CITY OF BRYAN, TEXAS**  
**Street Improvement Fund**  
June 30, 2021  
(in thousands)

	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>FY2021</b>
<b>Revenues</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>	<b>Adopted</b>
			<b>Variance</b>	<b>%</b>	<b>Budget</b>
Fees & Other <sup>(1)</sup>	\$ 4,595	\$ 4,402	\$ 192	4.4%	\$ 5,870
Interest Income	37	105	(68)	-65.2%	140
Trsf from Other Funds	-	-	-	0.0%	260
<b>Total Revenues</b>	<b>4,631</b>	<b>4,507</b>	<b>124</b>	<b>2.7%</b>	<b>6,270</b>
<b>Expenditures</b>					
Street Maintenance <sup>(2)</sup>	364	2,092	(1,729)	-82.6%	2,790
Salaries and Benefits	19	95	(76)	-79.8%	127
Alloc. Costs from City Dept.	104	104	0	0.0%	138
Contractual Services <sup>(3)</sup>	(563)	24	(587)	-2466.4%	32
Annual Capital <sup>(4)</sup>	2,363	2,816	(453)	-16.1%	6,711
Transfers to Debt Service Fund	125	125	(0)	0.0%	346
Utility Admin reimbursement	86	86	0	0.0%	115
<b>Total Expenditures</b>	<b>2,498</b>	<b>5,343</b>	<b>(2,845)</b>	<b>-53.3%</b>	<b>10,259</b>
Net Increase/(Decrease)	2,134	(836)	2,969	-355.3%	(3,989)
Beginning Operating Funds	7,720	5,967	1,753	29.4%	5,967
<b>Ending Operating Funds</b>	<b>\$ 9,854</b>	<b>\$ 5,132</b>	<b>\$ 4,722</b>	<b>92.0%</b>	<b>\$ 1,978</b>
Days of Operating Funds	351	183	168		70
<b>Target Operating Reserve</b>					
60 Days of Operating Revenues	\$ 978	\$ 978			\$ 978

Operating Funds = Working Capital

<sup>(1)</sup> Fee revenues are more than projected due to higher than projected growth.

<sup>(2)</sup> The variance is due to timing of street and other annual maintenance projects (approximately \$1,600k in projects in the design phase). The projects include: Woodville Road (FY 2020), Texas Ave. Street improvements (FY 2020), and Palasota Dr. (FY 2020).

<sup>(3)</sup> The variance is due to an expense allocation adjustment for the Waco St. realignment project between the portion paid by the Street Improvement Fund and the FY 2020 bond fund and the capitalization of \$152k of expenditures for the Melba Circle drainage improvements and W. 17th St. drainage culvert projects.

<sup>(4)</sup> The variance is due to timing of capital projects, notably the W. 17th St. drainage culvert project (FY 2014), Melba Circle drainage improvements project (FY 2018), Palasota Dr. construction project (FY 2020), Coulter Dr. reconstruction project (FY 2020), and Texas Ave. street improvements project (FY 2020).



## CITY OF BRYAN, TEXAS

## Drainage Fund

June 30, 2021

(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget
<b><u>Revenues</u></b>					
Fees	\$ 767	\$ 721	\$ 45	6.3%	\$ 962
Interest Income	7	35	(28)	-79.5%	47
<b>Total Revenues</b>	<b>774</b>	<b>757</b>	<b>17</b>	<b>2.3%</b>	<b>1,009</b>
<b><u>Expenditures</u></b>					
Storm System Capital <sup>(1)</sup>	940	574	366	63.8%	765
Contractual Engineering/Planning	12	-	12	0.0%	-
Alloc. Costs from City Dept.	140	140	0	0.0%	187
Contractual Services	2	-	2	0.0%	-
Transfer to Debt Service Fund	52	52	-	0.0%	79
Utility Admin reimbursement	38	37	0	0.0%	50
Miscellaneous	3	4	(1)	-21.0%	5
<b>Total Expenditures</b>	<b>1,187</b>	<b>808</b>	<b>379</b>	<b>47.0%</b>	<b>1,086</b>
Net Increase/(Decrease)	(413)	(51)	(362)	711.5%	(77)
Beginning Operating Funds	1,859	393	1,467	373.5%	393
<b>Ending Operating Funds</b>	<b>\$ 1,446</b>	<b>\$ 342</b>	<b>\$ 1,104</b>	<b>323.1%</b>	<b>\$ 315</b>
Days of Operating Funds	486	115	371		106
<b>Target Operating Reserve</b>					
60 Days of Operating Revenues	\$ 160	\$ 160			\$ 160

Operating Funds = Working Capital

<sup>(1)</sup> The budget variance is due to timing of storm system projects. The projects and years of origination include: Palasota Dr. reconstruction (FY 2018), Still Creek Culvert replacement (FY 2018), Melba Circle drainage improvements (FY 2018), and Coulter Dr. reconstruction (FY 2020).

**CITY OF BRYAN, TEXAS**  
**TIRZ 10 - Traditions Fund Summary**  
June 30, 2021  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget
<b><u>Revenues</u></b>					
Property tax - City	\$ 2,036	\$ 1,964	\$ 72	3.7%	\$ 2,272
Property tax - County	1,121	1,063	58	5.5%	1,229
Interest Income	12	23	(11)	-46.8%	30
<b>Total Revenues</b>	<b>3,169</b>	<b>3,049</b>	<b>120</b>	<b>89.7%</b>	<b>3,531</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service Fund	50	50	(0)	0.0%	723
Contractual & Project Cost Reimb.	25	25	-	0.0%	25
Transfer to General Fund for Reimb.	-	-	-	0.0%	2,550
<b>Total Expenditures</b>	<b>75</b>	<b>75</b>	<b>(0)</b>	<b>0.0%</b>	<b>3,298</b>
Net Increase/(Decrease)	3,094	2,975	120	4.0%	233
Beginning Operating Funds	1,753	1,751	2	0.1%	1,751
<b>Ending Operating Funds</b>	<b>\$ 4,847</b>	<b>\$ 4,725</b>	<b>\$ 122</b>	<b>2.6%</b>	<b>\$ 1,984</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**  
June 30, 2021  
(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>					
Property tax - City	\$ 375	\$ 338	\$ 37	10.9%	\$ 391
Interest Income	1	5	(3)	-74.6%	6
<b>Total Revenues</b>	<b>376</b>	<b>343</b>	<b>33</b>	<b>9.8%</b>	<b>397</b>
<b><u>Expenditures</u></b>					
Construction Costs	-	39	(39)	0.0%	52
Parks and Recreation <sup>(1)</sup>	170	-	170	0.0%	-
Transfer to Debt Service Fund	12	12	-	0.0%	138
Transfer to Other Funds	-	-	-	0.0%	260
<b>Total Expenditures</b>	<b>182</b>	<b>51</b>	<b>131</b>	<b>258.8%</b>	<b>450</b>
Net Increase/(Decrease)	194	292	(98)	-33.5%	(53)
Beginning Operating Funds	222	107	116	108.6%	107
<b>Ending Operating Funds</b>	<b>\$ 416</b>	<b>\$ 398</b>	<b>\$ 18</b>	<b>4.5%</b>	<b>\$ 54</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>

Operating Funds = Working Capital

<sup>(1)</sup> Parks and Recreation is over budget due to timing of construction of the Camelot Park Pedestrian Bridge. This FY 2020 project was completed in February 2021 and is expected to be reimbursed by a Texas Parks and Wildlife Agency grant by the end of FY 2021. A budget amendment will be proposed later in the year, if needed.

**CITY OF BRYAN, TEXAS**  
**TIRZ 21 - Downtown Fund Summary**  
June 30, 2021  
(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>					
Property tax - City	\$ 169	\$ 186	\$ (16)	-8.7%	\$ 215
Interest	3	4	(1)	-32.2%	5
<b>Total Revenues</b>	<b>172</b>	<b>189</b>	<b>(17)</b>	<b>-9.2%</b>	<b>220</b>
<b><u>Expenditures</u></b>					
Contractual Services <sup>(1)</sup>	59	394	(335)	0.0%	550
Downtown Façade Grant Program	-	75	(75)	0.0%	75
Street Systems	10	-	10	0.0%	-
<b>Total Expenditures</b>	<b>69</b>	<b>469</b>	<b>(400)</b>	<b>-85.3%</b>	<b>625</b>
Net Increase/(Decrease)	103	(279)	382	-136.9%	(405)
Beginning Operating Funds	546	504	42	8.2%	504
<b>Ending Operating Funds</b>	<b>\$ 649</b>	<b>\$ 225</b>	<b>\$ 424</b>	<b>188.8%</b>	<b>\$ 99</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>

Operating Funds = Working Capital

<sup>(1)</sup> Contractual services are under budget by \$335k due to timing of projects.

**CITY OF BRYAN, TEXAS**  
**TIRZ 22 - Target Fund Summary**  
June 30, 2021  
(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>					
Property tax - City	\$ 243	\$ 236	\$ 7	3.0%	\$ 273
Property tax - County	170	159	11	7.1%	184
Interest Income	1	4	(3)	-79.1%	5
<b>Total Revenues</b>	<b>414</b>	<b>398</b>	<b>15</b>	<b>3.9%</b>	<b>462</b>
<b><u>Expenditures</u></b>					
Transfer to Other Funds	-	-	-	0.0%	160
Transfer to Debt Service	20	20	0	0.0%	294
<b>Total Expenditures</b>	<b>20</b>	<b>20</b>	<b>0</b>	<b>0.0%</b>	<b>454</b>
Net Increase/(Decrease)	393	378	15	4.1%	7
Beginning Operating Funds	59	55	4	6.8%	55
<b>Ending Operating Funds</b>	<b>\$ 453</b>	<b>\$ 433</b>	<b>\$ 19</b>	<b>4.4%</b>	<b>\$ 63</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, 2021  
(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>					
Property tax - City	\$ 112	\$ 103	\$ 9	8.3%	\$ 120
Property tax - County	79	69	9	13.8%	80
Interest Income	1	2	(1)	-69.0%	3
<b>Total Revenues</b>	<b>191</b>	<b>174</b>	<b>17</b>	<b>9.6%</b>	<b>202</b>
<b><u>Expenditures</u></b>					
Contractual Services	20	64	(44)	-68.6%	85
Transfer to Debt Service	16	16	0	0.0%	117
<b>Total Expenditures</b>	<b>36</b>	<b>80</b>	<b>(44)</b>	<b>0.0%</b>	<b>202</b>
Net Increase/(Decrease)	155	95	61	63.8%	0
Beginning Operating Funds	71	51	20	38.8%	51
<b>Ending Operating Funds</b>	<b>\$ 226</b>	<b>\$ 146</b>	<b>\$ 80</b>	<b>55.1%</b>	<b>\$ 51</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, 2021  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Base Revenues					
Retail	\$ 32,229	\$ 32,701	\$ (472)	-1.4%	\$ 48,024
Wholesale	11,392	11,019	374	3.4%	15,398
Fuel Revenues <sup>(1)</sup>	216,003	43,549	172,454	396.0%	68,137
Regulatory Charge Pass Thru	13,006	12,984	21	0.2%	18,817
TCOS Revenue <sup>(2)</sup>	25,863	23,910	1,953	8.2%	32,799
Other Operating Revenues <sup>(3)</sup>	3,841	4,134	(293)	-7.1%	5,420
<i>Total Operating Revenues</i>	<i>302,334</i>	<i>128,297</i>	<i>174,037</i>	<i>135.7%</i>	<i>188,594</i>
<b>Non-Operating Revenues</b>					
Interest Income <sup>(4)</sup>	800	615	184	29.9%	820
<b>Total Revenues</b>	<b>303,133</b>	<b>128,912</b>	<b>174,221</b>	<b>135.1%</b>	<b>189,414</b>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Energy Cost <sup>(5)</sup>	216,003	43,549	172,454	396.0%	68,137
Capacity Cost	582	594	(12)	0.0%	792
TCOS Expense	12,957	12,984	(27)	-0.2%	18,817
TCOS Expense - Wholesale	1,820	1,867	(48)	-2.5%	2,490
Departmental Expenses <sup>(6)</sup>	17,838	19,361	(1,522)	-7.9%	26,312
Admin. Reimbursement to COB	2,702	2,698	4	0.1%	3,597
Admin. Reimbursement from COB	(1,459)	(1,415)	(44)	3.1%	(1,886)
<i>Total Operating Expenses</i>	<i>250,442</i>	<i>79,639</i>	<i>170,803</i>	<i>214.5%</i>	<i>118,258</i>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(7)</sup>	22,985	19,181	3,804	19.8%	31,895
Right of Way Payments	9,793	9,571	222	2.3%	13,202
Debt Service	4,816	4,816	-	0.0%	24,820
<i>Total Non-Operating Expenses</i>	<i>37,594</i>	<i>33,567</i>	<i>4,027</i>	<i>12.0%</i>	<i>69,917</i>
<b>Total Expenditures</b>	<b>288,036</b>	<b>113,206</b>	<b>174,830</b>	<b>154.4%</b>	<b>188,175</b>
Net Increase/(Decrease)	15,097	15,706	(609)	-3.9%	1,239
Beginning Operating Cash	77,216	80,561	(3,345)	-4.2%	80,561
<b>Ending Operating Cash</b>	<b>\$ 92,312</b>	<b>\$ 96,267</b>	<b>\$ (3,954)</b>	<b>-4.1%</b>	<b>\$ 81,800</b>
<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>	<b>\$ 94,037</b>	<b>\$ 97,999</b>	<b>\$ (3,962)</b>	<b>-4.0%</b>	<b>\$ 83,533</b>
Days of Operating Funds	290	302	(12)		232
<b>Minimum Operating Reserve Requirement</b>					
90 Days of Operating Expenses	\$ 32,415	\$ 32,415			\$ 32,415
<b>Target Operating Reserve</b>					
175 Days of Operating Expenses	\$ 63,029	\$ 63,029			\$ 63,029

<sup>(1)</sup> Fuel revenue is higher than budget due to increased off-system sales related to the extreme winter weather event in February 2021.

<sup>(2)</sup> TCOS revenues are higher than budgeted due to BTU's approved interim filing.

<sup>(3)</sup> Other operating revenues are lower than budget due to a decrease in TMPA revenues from their amended FY 2021 budget.

<sup>(4)</sup> Interest income revenue is higher than budget due to better than expected earning on deposited funds.

<sup>(5)</sup> See Fuel revenue variance explanation. BTU defers differences between Fuel Revenues and Energy Costs to future billings.

<sup>(6)</sup> Departmental expenses are lower than budget due to timing.

<sup>(7)</sup> Capital expenditures are higher than budget due to timing.

**CITY OF BRYAN, TEXAS**

**BTU - Rural**  
June 30, 2021  
(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	\$ 19,104	\$ 18,722	\$ 382	2.0%	\$ 27,385
Fuel Revenues	9,503	9,294	209	2.3%	13,413
Regulatory Charge Pass Thru	4,362	4,298	64	1.5%	6,132
Other Operating Revenues	343	338	5	1.5%	450
<i>Total Operating Revenues</i>	<u>33,311</u>	<u>32,651</u>	<u>660</u>	<u>2.0%</u>	<u>47,380</u>
<b>Non-Operating Revenues</b>					
Interest Income	108	110	(2)	-1.4%	146
<b>Total Revenues</b>	<u>33,419</u>	<u>32,761</u>	<u>658</u>	<u>2.0%</u>	<u>47,526</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Purchased Power - Base	7,702	7,420	282	3.8%	10,505
Purchased Power - Fuel	9,503	9,294	209	2.3%	13,413
Regulatory Charge	4,362	4,298	64	1.5%	6,132
Departmental Expense <sup>(1)</sup>	866	2,012	(1,146)	-56.9%	2,806
<i>Total Operating Expenses</i>	<u>22,432</u>	<u>23,023</u>	<u>(591)</u>	<u>-2.6%</u>	<u>32,856</u>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(2)</sup>	8,575	7,265	1,310	18.0%	11,059
Debt Service	714	714	-	0.0%	3,824
<i>Total Non-Operating Expenses</i>	<u>9,289</u>	<u>7,979</u>	<u>1,310</u>	<u>16.4%</u>	<u>14,883</u>
<b>Total Expenditures</b>	<u>31,722</u>	<u>31,002</u>	<u>719</u>	<u>2.3%</u>	<u>47,738</u>
Net Increase/(Decrease)	1,697	1,758	(61)	-3.5%	(213)
Beginning Operating Cash	20,950	17,988	2,963		17,988
<b>Ending Operating Cash</b>	<u>\$ 22,648</u>	<u>\$ 19,746</u>	<u>\$ 2,902</u>	<u>14.7%</u>	<u>\$ 17,775</u>
Days of Operating Funds	<u>252</u>	<u>219</u>	<u>32</u>		<u>197</u>
<b>Minimum Operating Reserve Requirement</b>					
45 Days of Operating Expenses	\$ 4,107	\$ 4,107			\$ 4,107
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 5,476	\$ 5,476			\$ 5,476

<sup>(1)</sup> Departmental expenses are lower than budget due to timing.

<sup>(2)</sup> Cash-funded capital expenditures are higher than budget due to timing of debt-funded capital projects.



**CITY OF BRYAN, TEXAS**  
**Water Fund Summary**  
June 30, 2021  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Water Sales <sup>(1)</sup>	\$ 8,854	\$ 8,087	\$ 767	9.5%	\$ 12,400
Water Penalties	99	89	10	11.2%	130
Miscellaneous	315	320	(5)	-1.4%	539
<i>Total Operating Revenues</i>	<i>9,268</i>	<i>8,496</i>	<i>772</i>	<i>9.1%</i>	<i>13,069</i>
<b>Non-Operating Revenues</b>					
Interest Income	45	128	(83)	-64.6%	160
Water Tap Fees <sup>(2)</sup>	252	134	118	87.7%	185
Oil & Gas Royalty	0	0	(0)	-73.4%	0
Inventory markup	17	16	1	5.2%	21
Miscellaneous non-operating income	130	40	90	226.5%	53
Transfers from Other Funds	19	19	0	0.1%	25
<i>Total Non-Operating Revenues</i>	<i>493</i>	<i>337</i>	<i>157</i>	<i>46.4%</i>	<i>444</i>
<b>Total Revenues</b>	<b>9,761</b>	<b>8,833</b>	<b>929</b>	<b>10.5%</b>	<b>13,513</b>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Water Administration <sup>(3)</sup>	740	511	229	44.9%	682
Water Production <sup>(4)</sup>	1,856	2,153	(297)	-13.8%	3,045
Water Distribution <sup>(5)</sup>	1,773	1,981	(208)	-10.5%	2,753
General & Admin. Reimbursement	397	397	0	0.0%	529
Transfer to Other Funds	52	52	(0)	0.0%	315
Transfer to BTU	415	415	(0)	0.0%	554
<i>Total Operating Expenses</i>	<i>5,233</i>	<i>5,509</i>	<i>(276)</i>	<i>-5.0%</i>	<i>7,877</i>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(6)</sup>	1,208	2,667	(1,459)	-54.7%	3,650
Right of Way Payments	468	424	44	10.5%	653
Paying Agent Fee & Misc. Debt Expense	-	11	(11)	0.0%	15
Bond Sale Expense	-	15	(15)	0.0%	20
Debt Service	2,987	2,987	0	0.0%	3,540
<i>Total Non-Operating Expenses</i>	<i>4,664</i>	<i>6,104</i>	<i>(1,440)</i>	<i>-23.6%</i>	<i>7,878</i>
<b>Total Expenditures</b>	<b>9,897</b>	<b>11,613</b>	<b>(1,716)</b>	<b>-14.8%</b>	<b>15,755</b>
Net Increase/(Decrease)	(135)	(2,780)	2,645	-95.1%	(2,242)
Beginning Operating Funds	9,087	6,470	2,617	40.4%	6,470
<b>Ending Operating Funds</b>	<b>\$ 8,952</b>	<b>\$ 3,690</b>	<b>\$ 5,262</b>	<b>142.6%</b>	<b>\$ 4,228</b>
Days of Operating Funds	415	171	244		196
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,313	\$ 1,313			\$ 1,313

Operating Funds = Working Capital

<sup>(1)</sup> Water Sales: Residential sales are over budget by \$555k and commercial sales are over budget by \$212k due to the recent construction of a large number of single family homes and a drier than average Fall.

<sup>(2)</sup> Water Tap Fees: The budget variance of \$118k is due to higher than expected construction projects.

<sup>(3)</sup> Water Administration: The budget variance is due to legal services which are over budget by \$161k and water system maintenance which is over budget by \$84k. The variance is partially offset by contractual services which are under budget by \$9k.

<sup>(4)</sup> Water Production: The budget variance is due to maintenance which is under budget by \$149k, utilities which are under budget by \$96k, salaries and benefits which are under budget by \$82k (currently 1 vacancy), and various miscellaneous expenditures which are under budget by \$22k. The variance is partially offset by lab testing which is over budget by \$40k and license and permit fees which are over budget by \$12k.

<sup>(5)</sup> Water Distribution: The budget variance is due to salaries and benefits which are under budget by \$132k (currently no vacancies) due to vacancies earlier in the year, contractual services which are under budget by \$44k, various miscellaneous expenditures which are under budget by \$24k, and uncollectible accounts which are under budget by \$15k. The variance is partially offset by maintenance which is over budget by \$7k.

<sup>(6)</sup> Annual Capital: The budget variance is due to the timing of projects, notably the S. Coulter and Woodville Rd. construction projects, both from FY 2020, and the Old Hearne Rd. construction project from FY 2021.

CITY OF BRYAN, TEXAS  
Wastewater Fund Summary  
June 30, 2021  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Sewer System Revenue <sup>(1)</sup>	\$ 9,579	\$ 9,225	\$ 354	3.8%	\$ 12,300
Sewer Penalties	83	88	(5)	-5.3%	117
Miscellaneous	4	4	0	1.0%	5
Pretreatment Fees	385	421	(36)	-8.6%	561
Oil/Gas Permit Fees	40	30	10	33.8%	40
Mobile Food Vendors	21	11	10	88.9%	15
Hauler & Sewer Inspection Fees	3	6	(2)	-42.1%	8
<i>Total Operating Revenues</i>	<i>10,115</i>	<i>9,784</i>	<i>331</i>	<i>3.4%</i>	<i>13,045</i>
<b>Non-Operating Revenues</b>					
Sewer Tap Fees <sup>(2)</sup>	204	105	99	94.7%	140
Miscellaneous-Non Operating	41	22	19	88.4%	29
Transfers from Other Funds	199	199	0	0.0%	266
Interest Income <sup>(3)</sup>	45	146	(101)	-69.1%	200
<i>Total Non-Operating Revenues</i>	<i>529</i>	<i>472</i>	<i>57</i>	<i>12.1%</i>	<i>635</i>
<b>Total Revenues</b>	<b>10,643</b>	<b>10,256</b>	<b>388</b>	<b>3.8%</b>	<b>13,680</b>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Wastewater Administration <sup>(4)</sup>	589	491	98	20.0%	641
Wastewater Collection <sup>(5)</sup>	1,600	1,778	(178)	-10.0%	2,444
Wastewater Pre-Treatment	55	78	(23)	-29.1%	104
Wastewater Treatment <sup>(6)</sup>	1,876	2,077	(201)	-9.7%	2,820
Environmental Services	444	499	(55)	-11.1%	683
General & Admin Reimbursement	392	392	0	0.0%	523
Transfer to Other Funds	38	38	0	0.0%	50
Transfer to BTU	407	407	0	0.0%	542
<i>Total Operating Expenses</i>	<i>5,400</i>	<i>5,759</i>	<i>(358)</i>	<i>-6.2%</i>	<i>7,807</i>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(7)</sup>	1,361	2,464	(1,103)	-44.8%	3,300
Right of Way Payments	482	483	(1)	-0.3%	650
Paying Agent Fee	-	4	(4)	0.0%	5
Debt Service	3,502	3,502	(0)	0.0%	3,719
<i>Total Non-Operating Expenses</i>	<i>5,345</i>	<i>6,454</i>	<i>(1,108)</i>	<i>-17.2%</i>	<i>7,673</i>
<b>Total Expenditures</b>	<b>10,746</b>	<b>12,212</b>	<b>(1,467)</b>	<b>-12.0%</b>	<b>15,480</b>
Net Increase/(Decrease)	(102)	(1,957)	1,854	-94.8%	(1,800)
Beginning Operating Funds	9,660	6,775	2,885	42.6%	6,775
<b>Ending Operating Funds</b>	<b>\$ 9,558</b>	<b>\$ 4,819</b>	<b>\$ 4,739</b>	<b>98.4%</b>	<b>\$ 4,975</b>
Days of Operating Funds	447	225			233
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,301	\$ 1,301			\$ 1,301

Operating Funds = Working Capital

<sup>(1)</sup> Sewer System Revenue: The budget variance is due to an increase in residential sales caused by the recent construction of a large number of single family homes. YTD, residential sales are \$397k, or 8.0%, over budget.

<sup>(2)</sup> Sewer Tap Fees: The budget variance is due to an increase in residential sales caused by the recent construction of a large number of single family homes. YTD, sewer tap fees are \$99k, or 94.7%, over budget.

<sup>(3)</sup> Interest Income: The budget variance is due to a decrease in interest rates.

<sup>(4)</sup> Wastewater Admin: The budget variance is due to contractual engineering which is over budget by \$137k due to timing of projects and insurance which is over budget by \$13k. The variance is partially offset by salaries and benefits which are under budget by \$33k (currently 6 vacancies) and contractual services which are under budget by \$19k.

<sup>(5)</sup> Wastewater Collection: The budget variance is primarily due to salaries and benefits which are under budget \$146k (currently 1 vacancy), utilities which are under budget by \$20k, and contractual services which are under budget by \$12k.

<sup>(6)</sup> Wastewater Treatment: The budget variance is primarily due to utilities which are under budget by \$75k, system maintenance which is under budget by \$66k, contractual services which are under budget by \$34k, supplies which are under budget by \$33k, salaries and benefits which are under budget by \$9k (currently 1 vacancy), and miscellaneous expenditures which are under budget by \$4k. The variance is partially offset by licenses and permits which are over budget by \$20k.

<sup>(7)</sup> Annual Capital: The budget variance is due to timing of capital projects, notably the W. 17th St. drainage project (FY 2017), Sulphur Springs Rd. reconstruction (FY 2018), and Old Hearne Rd. reconstruction (FY 2021) which are collectively under budget by \$405k. The budget variance is partially offset by the purchase of two vehicles for \$71k that were budgeted in FY 2020

**CITY OF BRYAN, TEXAS**  
**Solid Waste Fund Summary**  
June 30, 2021  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Residential Refuse	\$ 3,373	\$ 3,445	\$ (72)	-2.1%	\$ 4,593
Commercial Refuse	2,768	2,779	(11)	-0.4%	3,706
Penalties	56	56	0	0.1%	75
License & Permit Fees	48	52	(4)	-7.7%	70
Miscellaneous	3	6	(3)	-46.8%	9
<i>Total Operating Revenues</i>	<u>6,250</u>	<u>6,339</u>	<u>(90)</u>	<u>-1.4%</u>	<u>8,453</u>
<b>Non-Operating Revenues</b>					
Interest Income	30	75	(45)	-60.3%	100
Transfers/Reimbursements	78	78	0	0.0%	104
<i>Total Non-Operating Revenues</i>	<u>156</u>	<u>153</u>	<u>3</u>	<u>1.8%</u>	<u>204</u>
<b>Total Revenues</b>	<u>6,405</u>	<u>6,492</u>	<u>(87)</u>	<u>-1.3%</u>	<u>8,656</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Administration <sup>(1)</sup>	3,422	3,521	(99)	-2.8%	4,952
Call Center	221	269	(48)	-17.7%	370
Recycling	146	221	(75)	-34.0%	300
<i>Total Operating Expenses</i>	<u>3,789</u>	<u>4,011</u>	<u>(221)</u>	<u>-5.5%</u>	<u>5,622</u>
<b>Non-Operating Expenses</b>					
General & Admin. Reimbursement	400	400	0	0.0%	533
Transfer to Wastewater	23	23	0	0.0%	31
Transfer to BTU	453	453	0	0.0%	604
Transfer to Other Funds	10	9	0	0.0%	13
Right of Way Payments	307	324	(17)	-5.4%	433
Annual Capital <sup>(2)</sup>	915	-	915	0.0%	1,284
<i>Total Non-Operating Expenses</i>	<u>2,107</u>	<u>1,210</u>	<u>897</u>	<u>74.1%</u>	<u>2,898</u>
<b>Total Expenditures</b>	<u>5,897</u>	<u>5,221</u>	<u>676</u>	<u>12.9%</u>	<u>8,520</u>
Net Increase/(Decrease)	508	1,271	(763)	-60.0%	136
Beginning Operating Funds	7,615	7,140	475	6.7%	7,140
<b>Ending Operating Funds</b>	<u>\$ 8,123</u>	<u>\$ 8,410</u>	<u>\$ (287)</u>	<u>-3.4%</u>	<u>\$ 7,276</u>
Days of Operating Funds	527	546	(19)		472
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 937	\$ 937			\$ 937

Operating Funds = Working Capital

<sup>(1)</sup> Administration: The budget variance is due to refuse containers which are under budget by \$112k, equipment maintenance which is under budget by \$66k, contractual services/labor which are under budget by \$59k, uncollectible accounts allowance which is under budget by \$26k, and other miscellaneous expenditures which are under budget by \$7k. The variance is partially offset by supplies which are over budget by \$75k, salaries and benefits which are over budget by \$56k (currently 5 vacancies, 3 of which are unfunded) due to overtime pay, and insurance which is over budget by \$40k.

<sup>(2)</sup> Annual Capital: The budget variance is due to the purchases of three vehicles that were budgeted in FY 2020 for \$834k and refuse containers for \$81k that were budgeted in Supplies. A budget amendment will be proposed later in the fiscal year, if needed.

**CITY OF BRYAN, TEXAS**  
**Coulter Airport Fund Summary**  
June 30, 2021  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Rent	\$ 177	\$ 173	\$ 3	2.0%	\$ 231
Fuel Revenue	272	230	42	18.4%	309
<i>Total Operating Revenues</i>	<u>449</u>	<u>403</u>	<u>46</u>	<u>11.3%</u>	<u>539</u>
<b>Non-Operating Revenues</b>					
Grants	-	37	(37)	0.0%	50
Interest Income	0	1	(1)	-56.3%	1
Misc. Revenues	1	1	1	88.7%	1
Transfers from Other Funds	-	-	-	0.0%	235
<i>Total Non-Operating Revenues</i>	<u>2</u>	<u>39</u>	<u>(37)</u>	<u>-95.3%</u>	<u>287</u>
<b>Total Revenues</b>	<u>451</u>	<u>442</u>	<u>8</u>	<u>1.9%</u>	<u>827</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	136	142	(7)	-4.7%	196
Supplies	7	9	(2)	-19.7%	12
Fuel for Resale	154	172	(18)	-10.3%	229
Maintenance	9	9	0	1.6%	12
Other Services and Charges	40	28	12	43.6%	37
<i>Total Operating Expenses</i>	<u>346</u>	<u>360</u>	<u>(14)</u>	<u>-3.9%</u>	<u>486</u>
<b>Non-Operating Expenses</b>					
Debt Service	14	21	(7)	-33.3%	81
Annual Capital	-	77	(77)	0.0%	103
General & Admin. Reimbursement	85	85	0	0.0%	113
<i>Total Non-Operating Expenses</i>	<u>99</u>	<u>183</u>	<u>(85)</u>	<u>-46.1%</u>	<u>297</u>
<b>Total Expenditures</b>	<u>445</u>	<u>543</u>	<u>(99)</u>	<u>-18.1%</u>	<u>783</u>
Net Increase/(Decrease)	6	(101)	107	-106.0%	44
Beginning Operating Funds	103	64	39	60.8%	64
<b>Ending Operating Funds</b>	<u>\$ 109</u>	<u>\$ (37)</u>	<u>\$ 146</u>	<u>-394.6%</u>	<u>\$ 108</u>
Days of Operating Funds	82	(28)	109		81
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 81	\$ 81			\$ 81

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Bryan Commerce and Development Fund Summary**  
June 30, 2021  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget
<b><u>Revenues</u></b>					
Interest Income	\$ 8	\$ 15	\$ (7)	-48.4%	\$ 19
Misc. Revenues <sup>(1)</sup>	128	-	128	0.0%	-
<b>Total Revenues</b>	<b>135</b>	<b>15</b>	<b>121</b>	<b>0.0%</b>	<b>19</b>
Transfers from Other Funds <sup>(2)</sup>	3,500	-	3,500	0.0%	-
<b>Total Revenues and Transfers In</b>	<b>3,635</b>	<b>15</b>	<b>3,621</b>	<b>0.0%</b>	<b>19</b>
<b><u>Expenditures</u></b>					
Utilities Services	0	3	(3)	-86.7%	4
Annual Capital <sup>(3)</sup>	7,121	975	6,146	630.4%	1,300
Liability Insurance	3	3	0	0.1%	4
Contractual Services	17	12	6	48.5%	16
Alloc Cost From City Dept.	37	37	0	0.0%	50
Contractual Obligations <sup>(4)</sup>	525	-	525	0.0%	-
Lake Walk Innovation Center Operations <sup>(5)</sup>	500	-	500	0.0%	-
Contributions	-	5	(5)	0.0%	7
<b>Total Expenditures</b>	<b>8,204</b>	<b>1,035</b>	<b>7,169</b>	<b>692.6%</b>	<b>1,380</b>
Net Increase/(Decrease)	(4,569)	(1,021)	(3,548)	347.7%	(1,361)
Beginning Operating Funds	4,890	4,493	397	8.8%	4,493
<b>Ending Operating Funds</b>	<b>\$ 321</b>	<b>\$ 3,473</b>	<b>\$ (3,152)</b>	<b>-90.8%</b>	<b>\$ 3,133</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>

Operating Funds = Working Capital

<sup>(1)</sup> The budget variance is due to the unbudgeted sales of Tradition lots for \$98k and the Surface Estate lot for \$30k.

<sup>(2)</sup> The budget variance is due to an unbudgeted transfer from the Capital Reserve fund for the purchase of the Oak Terrace lots.

<sup>(3)</sup> Annual Capital is over budget due to the purchases of the Lake Walk Innovation Center building and the Oak Terrace lots. A budget amendment will be proposed later in the fiscal year.

<sup>(4)</sup> Contractual obligations consist of unbudgeted payments of \$225k for the Fujifilm expansion agreement and \$300k for the Bowie Elementary School/26th St. office building improvements 380 Agreement. A budget amendment will be proposed later in the year.

<sup>(5)</sup> The budget variance is due to unbudgeted payments for operations to Lake Walk Innovation Center of \$500k per the 380 Agreement established in FY 2021.

**CITY OF BRYAN, TEXAS**  
**Self Insurance Fund Summary**  
June 30, 2021  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Liability/Workers Comp Ins Premiums	\$ 1,788	\$ 1,715	\$ 73	4.3%	\$ 2,354
<i>Total Operating Revenues</i>	<u>1,788</u>	<u>1,715</u>	<u>73</u>	<u>4.3%</u>	<u>2,354</u>
<b>Non-Operating Revenues</b>					
Interest Income	18	49	(31)	-63.8%	65
Miscellaneous revenues	5	3	1	0.0%	5
S/L Aggregate Refund	43	45	(2)	0.0%	60
Insurance Reimbursements	39	1	38	0.0%	2
<i>Total Non-Operating Revenues</i>	<u>105</u>	<u>98</u>	<u>7</u>	<u>7.0%</u>	<u>131</u>
<b>Total Revenues</b>	<u>1,893</u>	<u>1,813</u>	<u>80</u>	<u>4.4%</u>	<u>2,485</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Personnel Services	376	425	(49)	-11.5%	588
Supplies	77	99	(22)	-22.5%	112
Maintenance	-	1	(1)	0.0%	1
Other Services & Charges	62	124	(62)	-50.0%	141
Judgment & Damage Claims	11	30	(19)	-64.5%	40
Liability Insurance	696	669	27	4.0%	734
Claims Administration	36	37	(2)	-4.0%	50
Workers Comp & Liability Claims <sup>(1)</sup>	715	883	(168)	-19.0%	1,151
<i>Total Operating Expenses</i>	<u>1,972</u>	<u>2,268</u>	<u>(296)</u>	<u>-13.0%</u>	<u>2,817</u>
<b>Non-Operating Expenses</b>					
Allocated Cost from City Depts.	181	181	-	0.0%	241
Transfer to Other Funds	-	-	-	0.0%	100
<i>Total Non-Operating Expenses</i>	<u>181</u>	<u>181</u>	<u>-</u>	<u>0.0%</u>	<u>341</u>
<b>Total Expenditures</b>	<u>2,153</u>	<u>2,449</u>	<u>(296)</u>	<u>-12.1%</u>	<u>3,158</u>
Net Increase/(Decrease)	(260)	(636)	376	-59.1%	(673)
Beginning Operating Funds	4,731	3,697	1,034	28.0%	3,697
<b>Ending Operating Funds</b>	<u>\$ 4,471</u>	<u>\$ 3,061</u>	<u>\$ 1,410</u>	<u>46.1%</u>	<u>\$ 3,025</u>
Days of Operating Funds	579	397	183		392
<b>Target Operating Reserve</b>	\$ 2,400	\$ 2,400			\$ 2,400

Operating Funds = Working Capital

<sup>(1)</sup> The budget for claims is based on historical experience. Actual claims and timing of claims expense will vary from year to year.

**CITY OF BRYAN, TEXAS**  
**Employee Benefits Fund Summary**  
June 30, 2021  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2021 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Employee Contributions	\$ 1,753	\$ 1,687	\$ 66	3.9%	\$ 2,371
City Contributions <sup>(1)</sup>	8,862	8,604	258	3.0%	11,471
Retiree Health Premiums	505	493	12	2.5%	657
<i>Total Operating Revenues</i>	<i>11,120</i>	<i>10,783</i>	<i>336</i>	<i>3.1%</i>	<i>14,499</i>
<b>Non-Operating Revenues</b>					
Interest Income	12	23	(11)	-47.5%	30
Stop/Loss Aggregate Refund <sup>(2)</sup>	1,038	-	1,038	0.0%	-
Flex Admin Fee	6	7	(1)	-16.0%	9
Health Claim Rebates <sup>(3)</sup>	609	149	460	308.4%	199
BISD Reimbursement	239	275	(36)	-13.2%	367
Transfers In	-	-	-	0.0%	100
<i>Total Non-Operating Revenues</i>	<i>1,910</i>	<i>454</i>	<i>1,456</i>	<i>320.7%</i>	<i>705</i>
<b>Total Revenues</b>	<b>13,029</b>	<b>11,237</b>	<b>1,792</b>	<b>15.9%</b>	<b>15,205</b>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Administrative Reimbursements	142	142	-	0.0%	189
Claims Administration	7	9	(2)	-18.2%	12
Health Insurance Administration <sup>(4)</sup>	160	460	(300)	-65.3%	614
Health Insurance Claims <sup>(5)</sup>	9,002	8,178	824	10.1%	11,894
Health Saving Account	102	116	(14)	-12.0%	232
Employee Assistance Program	11	11	(0)	-0.4%	14
Affordable Care Act Compliance Fees	6	4	2	39.5%	6
Stop Loss Premium	795	854	(59)	-6.9%	1,139
<i>Total Operating Expenses</i>	<i>10,225</i>	<i>9,774</i>	<i>451</i>	<i>4.6%</i>	<i>14,100</i>
<b>Non-Operating Expenses</b>					
Employee Health Center	213	267	(54)	-20.3%	367
BISD Health Center Expense	212	267	(55)	-20.5%	367
<i>Total Non-Operating Expenses</i>	<i>425</i>	<i>533</i>	<i>(109)</i>	<i>-20.4%</i>	<i>734</i>
<b>Total Expenditures</b>	<b>10,649</b>	<b>10,307</b>	<b>342</b>	<b>3.3%</b>	<b>14,834</b>
Net Increase/(Decrease)	2,380	930	1,450	155.9%	370
Beginning Operating Funds	1,897	1,370	527	38.5%	1,370
<b>Ending Operating Funds</b>	<b>\$ 4,277</b>	<b>\$ 2,300</b>	<b>\$ 1,977</b>	<b>86.0%</b>	<b>\$ 1,740</b>
Days of Operating Funds	111	60	51		45
<b>Target Operating Reserve</b>					
30 Days of Budgeted Expenditures	\$ 1,175	\$ 1,175			\$ 1,175

Operating Funds = Working Capital

<sup>(1)</sup> City contributions are over budget by \$258k due to an increase in rates.

<sup>(2)</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>(3)</sup> Health claim rebates are received for participation in a prescription drug rebate program. The variance is due to timing of receipts for the rebates.

<sup>(4)</sup> Health insurance administration is under budget due to a decrease in costs caused by a change in insurance administrators in FY 2021.

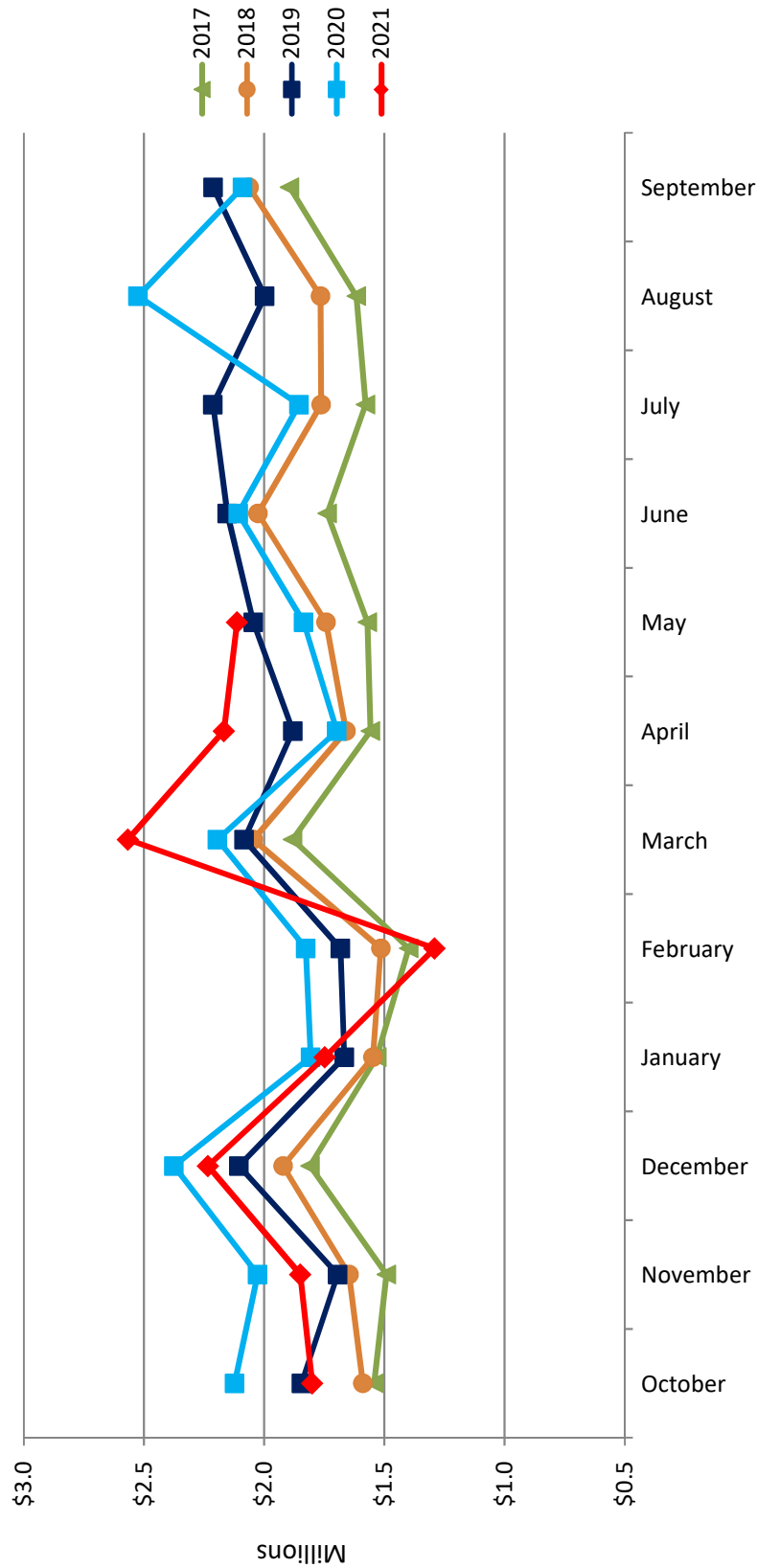
<sup>(5)</sup> The budget for claims is based on historical experience. Actual claims and timing of claims expense will vary year to year. For the month of June, health insurance claims were \$947k.

**CITY OF BRYAN, TEXAS**  
**Warehouse Fund Summary**  
June 30, 2021  
(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>					
Fuel Mark-up	\$ 57	\$ 43	\$ 14	33.2%	\$ 58
Inventory Mark-up	6	6	0	4.2%	8
<i>Total Operating Revenues</i>	<u>64</u>	<u>49</u>	<u>15</u>	<u>29.5%</u>	<u>66</u>
<b>Non-Operating Revenues</b>					
Interest Income	0	0	(0)	-65.1%	1
Misc. Revenues	0	0	(0)	-94.7%	0
Transfers from Other Funds	176	176	0	0.0%	234
<i>Total Non-Operating Revenues</i>	<u>176</u>	<u>176</u>	<u>(0)</u>	<u>-0.3%</u>	<u>235</u>
<b>Total Revenues</b>	<u>240</u>	<u>225</u>	<u>14</u>	<u>6.3%</u>	<u>301</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	165	168	(4)	-2.2%	232
Supplies	6	12	(6)	-50.6%	16
Maintenance	1	1	(0)	-36.2%	2
Other Services and Charges	63	64	(0)	-0.1%	85
<b>Total Expenditures</b>	<u>235</u>	<u>245</u>	<u>(10)</u>	<u>-4.2%</u>	<u>334</u>
Net Increase/(Decrease)	5	(20)	24	-124.2%	(34)
Beginning Operating Funds	24	34	(10)	-28.3%	34
<b>Ending Operating Funds</b>	<u>\$ 29</u>	<u>\$ 14</u>	<u>\$ 15</u>	<u>104.9%</u>	<u>\$ 0</u>
Days of Operating Funds	32	15	16		0
<b>Minimum Target Fund Balance ≥ \$0</b>	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

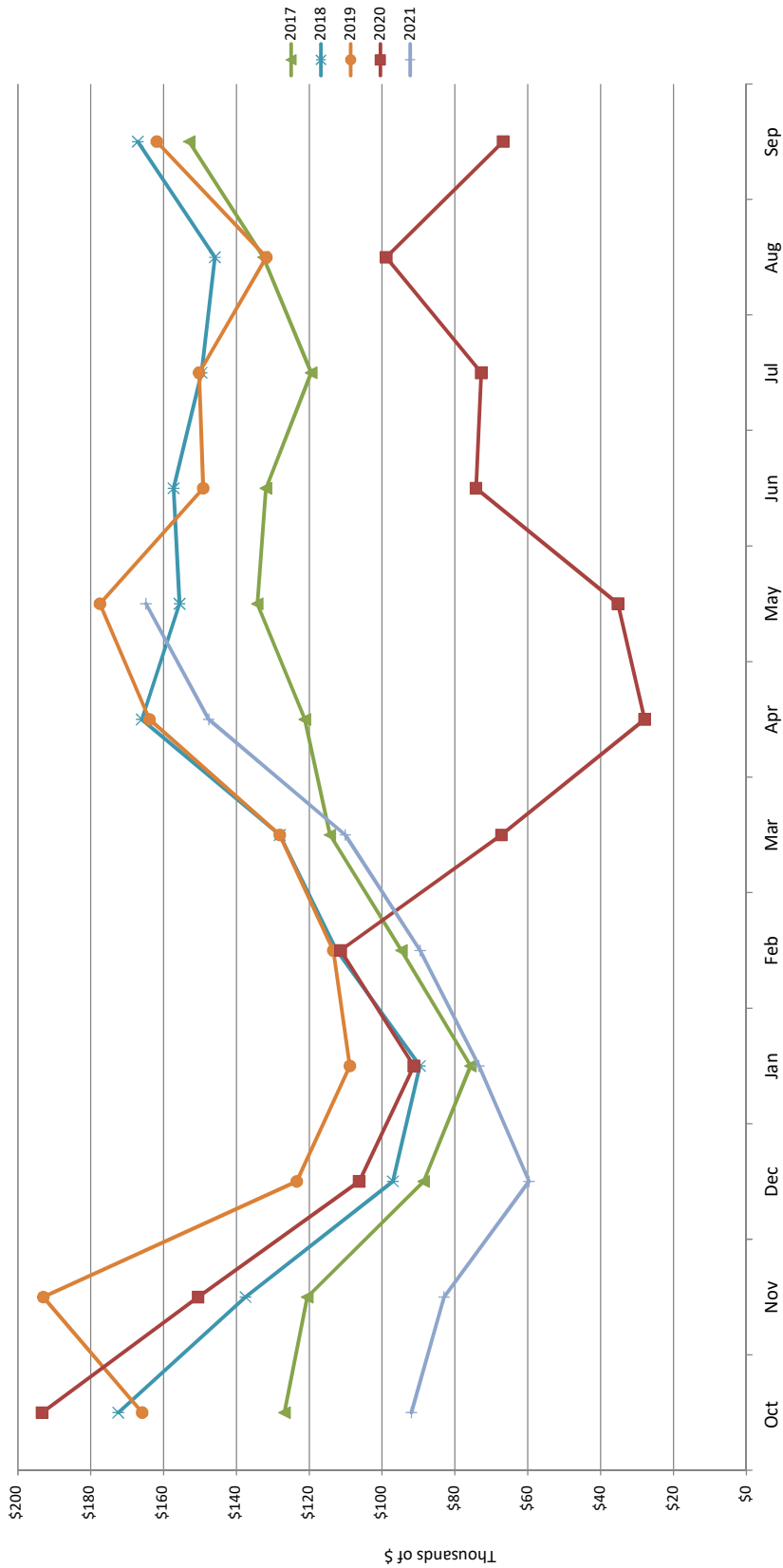


# City of Bryan Sales Tax Analysis\* Current & Last Four Fiscal Years



\* 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 2017	\$ 126,779	\$ 120,569	\$ 88,550	\$ 75,698	\$ 94,715	\$ 114,299	\$ 121,214	\$ 134,242	\$ 131,896	\$ 119,475	\$ 132,607	\$ 152,986	\$ 1,413,030
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	\$ -	\$ -	\$ -	\$ -	\$ 820,401
Monthly budget	\$ 81,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 81,000	\$ 81,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 117,000	\$ 900,000
YTD Budget													\$ 513,000
\$Over/(Under) YTD													\$ 307,401
% Over/(Under) YTD													59.92%
FY 2021 Budget													\$ 900,000