



CITY OF BRYAN
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QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2020

FOR THE NINE MONTHS ENDING JUNE 30, 2020

Table of Contents

	Page
Changes in Fund Balance	1
Governmental Funds:	
Fund Narratives	2
General Fund Summary	4
Hotel Tax Fund Summary	5
Oil and Gas Fund Summary	6
Capital Reserve Fund Summary	7
Debt Service Fund Summary	8
Street Improvement Fund Summary	9
Drainage Utility Fund Summary	10
TIRZ Summaries	11
Enterprise Funds:	
BTU – City	16
BTU – Rural	17
Water Fund	18
Wastewater Fund	19
Solid Waste Fund	20
Coulter Airport Fund	21
Bryan Commerce & Development Fund	22
Internal Service Funds:	
Self-Insurance Fund	23
Employee Benefits Fund	24
Warehouse Fund	25
Sales Tax and HOT Revenue Trends	26

CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
June 30, 2020
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2020 Amended Budget
Governmental Funds				
General	\$ 7,321	\$ 5,953	\$ 1,368	\$ (1,136)
Hotel/Motel Tax	(250)	14	(264)	18
Oil & Gas Fund	413	432	(19)	656
Capital Reserve Fund	20,049	49	20,001	65
Debt Service	7,095	7,259	(164)	(318)
Street Improvement Fund	1,861	(2,337)	4,199	(4,515)
Drainage Improvement	(1,422)	(757)	(665)	(1,116)
TIRZ #10-Traditions	1,844	2,182	(338)	1,341
TIRZ #19-Nash Street	90	359	(269)	(62)
TIRZ #21-Downtown Bryan	110	197	(87)	(8)
TIRZ #22-Target	333	392	(59)	(11)
TIRZ #22-North	101	86	15	(8)
Community Development	(124)	19	(143)	-
Grant Fund	868	-	868	-
Court Technology	(2)	13	(14)	17
Miscellaneous Trusts	63	-	63	-
Enterprise Funds				
BTU - City	4,571	(4,174)	8,745	12,325
BTU - Rural	5,050	(930)	5,981	54
Water	444	(2,338)	2,782	(1,058)
Wastewater	(973)	(3,014)	2,041	(4,107)
Solid Waste	932	211	721	(41)
Airport	(76)	(14)	(62)	(6)
Bryan Commerce & Development	(377)	(498)	120	(1,797)
Internal Service Funds				
Self-Insurance Fund	256	(324)	580	(288)
Employee Benefits Fund	1,192	391	801	341
Warehouse Fund	2	(1)	3	(8)
Change in Fund Balance	\$ 49,371	\$ 3,169	\$ 46,202	\$ 335

General Fund

The General Fund fund balance available for operations at June 30, 2020 was \$34,748k, or 156 days of operating expenditures. This balance is \$5,204k, or 17.6%, above projections. This variance is mainly due to revenues being higher than projected and a higher than expected beginning fund balance. Revenues, right-of-way payments, and transfers for the General Fund are over budget by \$1,159k, or 1.8%, and expenditures are under budget by \$209k, or 0.4%. A discussion of the revenue and expenditure variances is included below.

Revenue Narrative

Through June of FY 2020, General Fund Revenues, not including right-of-way payments, are \$843k, or 1.6%, over budget. Overall, revenue variances are over budget in Sales Taxes, Franchise Fees, and Other Income. Property taxes are under budget by \$507k, or 2.0%, due to higher than historical refunds. Notable revenue variances include:

Sales tax: Actual sales tax receipts of \$18,061k through June of FY 2020 are \$872k, or 5.1%, over budget, and are \$886k or 5.9% above FY 2019 collections through the same period. Notable increases were related to new annexed businesses and remote (online) sales.

Property tax: Property tax revenue collections of \$25,048k are \$507k, or 2.0%, under budget. Through June, 95.0% of budgeted property tax revenues have been collected. In FY 2019, property tax revenues were at 96.2% collected through June.

Charges for Services: Charges for services of \$3,485k are \$486k, or 12.2%, under budget through June of FY 2020. This variance is due to revenues from Parks and Recreation programs, including golf, that are under budget by \$173k or 16.3% due to cancellation of programs in response to COVID-19. Public safety revenues are also under budget by \$194k due to timing of payments received from BISD for School Resource Officers and County EMS services.

Land/Property Sales: Property sales include the unbudgeted sale of the federal building in downtown Bryan for \$786k.

Expenditure Narrative

General Fund operating expenditures are \$209k, or 0.4%, under budget through June of FY 2020. Expense variances are largely due to the timing of projects and staff vacancies. Notable variances include:

Public Safety: Public Safety is over budget \$75k, or 0.2%. The budget variance is primarily due to maintenance which is over budget by \$200k. This variance is partially offset by utilities and professional services which are under by \$124k collectively.

Public Works: Public Works is under budget \$729k, or 17.2%. The budget variance is due to vacancies in Engineering and Streets and Drainage causing personnel expenses to be under budget by \$286k. Maintenance is under budget by \$267k and miscellaneous expenditures, including contractual services, are under budget by \$212k due to the timing of projects.

Community Services: Community Services is over budget by \$887k, or 13.8%. The budget variance is primarily due to the Travis Bryan Midtown Park costs that will be transferred to the Midtown Park Operating Fund later in FY 2020.

General Admin: General Admin is under budget by \$447k, or 11.5%. The budget variance is due to miscellaneous expenditures, including contractual services, which are under budget by \$300k, utilities and professional services are under budget by \$80k, and supplies are under budget by \$36k due to timing.

Non-departmental: Non-departmental is over budget by \$622k, or 14.0% due to capital purchases of assets of \$670k from the Phillips Event Center and reimbursement resolutions of \$377k which will be moved to the bond funds later in FY 2020. The budget variance is partially offset by contractual obligations which are under budget by \$446k due to timing of payments for Economic Development incentives.

Other Funds

Special Revenue Funds

Hotel Tax Fund: Hotel Tax Fund revenues are under budget by \$372k, or 29.2%, due to lower than expected room night activity related to COVID-19 closures. Expenditures are also under budget by \$142k, or 11.0%, due to timing and cancellation of activities due to COVID-19.

Debt Service Fund: Revenues are under budget by \$125k, or 1.5%, due to the timing of property tax payments and higher than historical refunds.

Street Improvement Fund: Expenditures are under budget by \$4,027k, or 59.7%, due the timing of projects.

Drainage Fund: Expenditures are over budget by \$681k, or 44.9%, due the timing of projects.

Enterprise Funds

BTU - City: Revenues are under budget by \$2,526, or 1.9%, mainly due to lower than expected retail sales, primarily in the commercial rate class as well as lower than budgeted fuel sales due to a fuel rate reduction. Operating costs are under budget by \$4,898k, or 5.9%, due to the timing of expenditures. Capital expenditures are under budget by \$6,209k, or 29.8%, due to the timing of capital projects.

BTU - Rural: Purchased Power – Fuel costs are under budget by \$2,350k, or 21.7%, due to lower volume sales and a rate reduction. Capital expenditures are under budget by \$6,737k, or 63.7%, due to slower growth in the Rural system (mainly in College Station) and the timing of FY 2020 capital projects.

Water Fund: Revenues are over budget by \$995k, or 11.3%, due to the dry Fall and Spring that resulted in more water usage than projected. Capital expenditures are under budget by \$1,470k, or 76.7%, due to the timing of projects.

Wastewater Fund: Revenues are over budget by \$133k, or 1.3%, due to an increase in residential and commercial sales during FY 2020.

BCD: Expenditures are over budget by \$228k, or 42.5%, due to the purchase of land adjacent to the Travis Bryan Midtown Park.

Internal Service Funds

Self Insurance Fund: Revenues are over budget by \$109k, or 5.6%, due to an increase in liability and workers comp premiums.

Employee Benefits Fund: Revenues are over budget by \$864k, or 8.5%, due to employer contributions which are over budget by \$560k, or 7.7%, and Health claim rebates which are over budget by \$204k, or 90.5%. Expenditures in this fund are over budget by \$62k, or 0.6%, due to health insurance admin costs and health savings account employer contributions costs.

CITY OF BRYAN, TEXAS
General Fund Summary
June 30, 2020
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<u>Revenues:</u>					
City Sales Tax	\$ 18,061	\$ 17,189	\$ 872	5.1%	\$ 23,468
Property Tax	25,048	25,555	(507)	-2.0%	26,356
Franchise Fees	1,206	1,174	33	2.8%	1,830
Licenses & Permits	689	514	176	34.2%	673
Grants	924	970	(46)	-4.7%	1,293
Charges for Services	3,485	3,972	(486)	-12.2%	5,301
Fines	1,070	1,144	(74)	-6.4%	1,525
Miscellaneous/Shared Tax	2,207	2,117	90	4.3%	2,881
Land/Property Sales	786	-	786	0.0%	-
Subtotal Revenues	53,476	52,633	843	1.6%	63,326
ROW Payments	10,615	10,799	(184)	-1.7%	15,019
Transfers In	1,000	500	500	100.0%	645
Total Revenues, Transfers & ROW	65,091	63,932	1,159	1.8%	78,990
<u>Expenditures :</u>					
Public Safety	32,078	32,003	75	0.2%	43,921
Public Works	3,511	4,240	(729)	-17.2%	5,913
Development Services	1,868	1,992	(124)	-6.2%	3,009
Community Services	7,298	6,411	887	13.8%	9,018
Support Services	9,091	9,584	(493)	-5.1%	13,097
General Administration	3,437	3,884	(447)	-11.5%	5,347
Non-departmental	4,679	4,435	244	5.5%	5,915
CIP Reimb. Resolutions	377	-	377	0.0%	-
Administrative Reimbursements	(4,570)	(4,570)	(0)	0.0%	(6,093)
Operating Expenditures	57,770	57,979	(209)	-0.4%	80,127
Total Expenditures	57,770	57,979	(209)	-0.4%	80,127
Net Increase/(Decrease)	7,321	5,953	1,368	23.0%	(1,136)
Beginning Fund Balance	33,064	28,840	4,224	14.6%	28,840
Ending Fund Balance	40,385	34,793	5,592	16.1%	27,704
Restricted or Committed Fund Balance	5,638	5,250	388	7.4%	5,250
Fund Balance Available for Operations	\$ 34,748	\$ 29,543	\$ 5,204	17.6%	\$ 22,454
# of Days of Reserve	156	133	23		101
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 13,354	\$ 13,354			\$ 13,354
Target Operating Reserve					
100 Days of Operating Expenses	\$ 22,258	\$ 22,258			\$ 22,258

CITY OF BRYAN, TEXAS
Hotel Tax Fund
June 30, 2020
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
Room Tax Receipts ⁽¹⁾	\$ 903	\$ 1,275	\$ (372)	-29.2%	\$ 1,725
Deferred Payment Receivables ⁽²⁾	(37)	-	(37)	0.0%	-
Misc. Revenues	2	-	2	0.0%	-
Interest Income	32	32	(0)	-0.2%	43
Total Revenues	901	1,307	(407)	-31.1%	1,768
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Arts Council	149	135	14	10.3%	180
Art Path - Arts Council	-	-	-	0.0%	10
Experience Bryan College Station	364	449	(85)	-18.9%	598
Chamber of Commerce	5	5	-	0.0%	5
Downtown Bryan Association	243	243	-	0.0%	324
Texas Reds -DBA	-	55	(55)	0.0%	110
The Stella Hotel ⁽³⁾	157	110	47	42.6%	165
Veterans Memorial	25	25	-	0.0%	25
Park & Rec Expense (City of Bryan)	61	87	(26)	-29.7%	105
Communications/Marketing (City of Bryan)	60	56	3	6.1%	75
Historical Restoration	-	50	(50)	0.0%	50
Subtotal Program Grants	1,064	1,215	(151)	-12.5%	1,647
<u>Single Purpose/Events Grants</u>					
BCS Marathon	2	-	2	0.0%	-
BISD - NFCA Texas Leadoff	5	-	5	0.0%	-
Cavalry Youth Soccer	2	-	2	0.0%	-
Challenge Soccer Club	3	-	3	0.0%	-
Fiestas Patrias Mexicanas	3	-	3	0.0%	-
Lone Star Softball, Llc	4	-	4	0.0%	-
TAMU Game day Traffic Shuttle	20	-	20	0.0%	-
Texas A&M Agrilife Horse Show	26	-	26	0.0%	-
Texas A&M Foundation - Men's Lacross	2	-	2	0.0%	-
Texas A&M Foundation - Women's Lacross	2	-	2	0.0%	-
Texas A&M University - Beef Cattle	2	-	2	0.0%	-
Texas Assciaton of Elections Administrators	2	-	2	0.0%	-
Texas Economic Development Council	1	-	1	0.0%	-
Texas Fire Chiefs Assoc. - Conference	3	-	3	0.0%	-
Texas GridIron	1	-	1	0.0%	-
Texas Health Occupations Association	4	-	4	0.0%	-
Texas Society of Professional Engineers	1	-	1	0.0%	-
Texas Society of Professional Surveyors	1	-	1	0.0%	-
Texas USA Wrestling	1	-	1	0.0%	-
Subtotal Single Purpose/Event Grants	86	77	9	11.8%	103
Total Expenditures	1,151	1,293	(142)	-11.0%	1,750
Net Increase/(Decrease)	(250)	14	(264)	-1827.5%	18
Beginning Operating Funds	2,627	2,492	135	5.4%	2,492
Ending Operating Funds	\$ 2,377	\$ 2,506	\$ (130)	-5.2%	\$ 2,510
Days of Operating Funds	489	516	(27)		516
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 292	\$ 292			\$ 292

⁽¹⁾ The budget variance is due to lower than expected hotel stays in the Spring of FY 2020 due to COVID-19 closures.

⁽²⁾ The City passed an Ordinance in April 2020 to allow deferrals of payments from collection months March - August to be remitted by December 31, 2020. This amount represents the reported deferred amount of revenues.

⁽³⁾ The budget variance for The Stella Hotel is due to carryover of payments from FY 2019 reimbursements.

CITY OF BRYAN, TEXAS
Oil & Gas Fund
 June 30, 2020
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<u>Revenues</u>					
Property Taxes	\$ 242	\$ 242	\$ -	0.0%	\$ 318
Royalties	145	169	(24)	-14.3%	311
Interest Income	26	20	5	27.1%	27
Total Revenues	413	432	(19)	-4.3%	656
<u>Expenditures</u>					
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	413	432	(19)	-4.3%	656
Beginning Operating Funds	1,917	1,810	107	5.9%	1,810
Ending Operating Funds	\$ 2,330	\$ 2,242	\$ 88	3.9%	\$ 2,466
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Capital Reserve Fund
June 30, 2020
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<u>Revenues</u>					
Transfer in ⁽¹⁾	\$ 20,000	\$ -	\$ 20,000	0.0%	\$ -
Interest Income	49	49	1	1.2%	65
Total Revenues	20,049	49	20,001	41031.9%	65
<u>Expenditures</u>					
Capital Projects	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	20,049	49	20,001	41031.9%	65
Beginning Operating Funds	3,530	3,478	51	1.5%	3,478
Ending Operating Funds	\$ 23,579	\$ 3,527	\$ 20,052	568.5%	\$ 3,543
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

⁽¹⁾ The variance is related to a transfer from BTU for the Excessive Funds Assignment.

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
June 30, 2020
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
Property Tax ⁽¹⁾	\$ 8,085	8,194	\$ (109)	-1.3%	\$ 8,471
Interest Income	71	79	(8)	-10.3%	102
BVSWMA (Interest on Notes Receivable)	66	66	(0)	0.0%	131
Subtotal Revenues	8,222	8,339	(117)	-1.4%	8,704
Transfers In	153	160	(7)	-4.7%	1,782
<i>Total Non-Operating Revenues</i>	153	160	(7)	0.0%	1,782
Total Revenues	8,375	8,499	(125)	-1.5%	10,487
<u>Expenditures</u>					
Debt Payments	1,183	1,232	(49)	-4.0%	10,795
Paying Agent Fees	(0)	8	(8)	-100.7%	10
Total Expenditures	1,276	1,240	36	2.9%	10,805
Net Increase/(Decrease)	7,095	7,259	(164)	-2.3%	(318)
Beginning Operating Funds	1,667	1,674	(8)	-0.4%	1,674
Ending Operating Funds	\$ 8,762	\$ 8,934	\$ (172)	-1.9%	\$ 1,356
Days of Operating Funds	292	298	(6)		45
Operating Reserve					
30 Days of Operating Expenses	\$ 900	\$ 900			\$ 900

⁽¹⁾ Property tax collections are under budget due timing of collections and an increase in refunds. The budgeted amount is based on historical collections.

CITY OF BRYAN, TEXAS
Street Improvement Fund
June 30, 2020
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
Fees & Other ⁽¹⁾	\$ 4,476	\$ 4,334	\$ 143	3.3%	\$ 5,778
Interest Income	96	68	28	42.2%	90
Trsf from Other Funds	10	10	-	0.0%	10
Total Revenues	4,582	4,411	171	3.9%	5,878
<u>Expenditures</u>					
Street Maintenance ⁽²⁾	1,327	6,265	(4,939)	-78.8%	9,172
Salaries and Benefits	88	87	1	0.8%	116
Alloc. Costs from City Dept.	79	79	0	0.0%	105
Contractual Services ⁽²⁾	970	52	919	1774.9%	69
Transfers	19	151	(132)	-87.5%	777
Utility Admin reimbursement	129	115	14	11.8%	154
Total Expenditures	2,721	6,748	(4,027)	-59.7%	10,393
 Net Increase/(Decrease)	 1,861	 (2,337)	 4,199	 -179.6%	 (4,515)
 Beginning Operating Funds	 8,187	 5,376	 2,811	 52.3%	 5,376
 Ending Operating Funds	 \$ 10,048	 \$ 3,039	 \$ 7,010	 230.7%	 \$ 861
Days of Operating Funds	348	105	243		30
 Target Operating Reserve					
60 Days of Operating Revenues	\$ 963	\$ 963			\$ 963

Operating Funds = Working Capital

⁽¹⁾ The fees are more than projected due to an increase in properties being billed.

⁽²⁾ The variance is due to timing of street maintenance projects including: Woodville Road (FY 2020), Coulter Dr. Reconstruction (FY 2020), Texas Ave Street improvements (FY 2020), Independence Ave line relocate (FY2020), and W 17th St. culvert (FY 2020). The variance is partially offset by contractual services that were budgeted in street maintenance but categorized as contractual services.

CITY OF BRYAN, TEXAS

Drainage Fund

June 30, 2020

(in thousands)

	YTD	YTD	YTD	YTD	FY2020
Revenues	Actual	Budget	Budget	Variance	Amended
			Variance	%	Budget
Fees	\$ 747	\$ 721	\$ 25	3.5%	\$ 962
Interest Income	29	37	(9)	-23.2%	50
Total Revenues	776	759	17	2.2%	1,012
Expenditures					
Storm System Capital ⁽¹⁾	2,029	1,345	684	50.8%	1,900
Contr. Eng/Planning ⁽¹⁾	73	-	73	0.0%	-
Alloc. Costs from City Dept.	52	52	0	0.0%	70
Transfer to Other Funds	-	71	(71)	0.0%	95
Utility Admin reimbursement	41	44	(3)	-6.9%	58
Misc.	3	4	(1)	-18.6%	5
Total Expenditures	2,198	1,516	681	44.9%	2,128
Net Increase/(Decrease)	(1,422)	(757)	(665)	87.8%	(1,116)
Beginning Operating Funds	3,154	1,329	1,825	137.4%	1,329
Ending Operating Funds	\$ 1,732	\$ 571	\$ 1,160	203.2%	\$ 212
Days of Operating Funds	293	97	196		36
Target Operating Reserve					
60 Days of Operating Revenues	\$ 160	\$ 160			\$ 160

Operating Funds = Working Capital

⁽¹⁾ The budget variance is due to timing of storm system projects including: Melba Circle (FY 2020), Kazmeier Rd (FY 2019), and Cherry Creek Circle (FY 2019) drainage improvements and other miscellaneous projects. A budget amendment will be proposed later in FY 2020 for prior year budgeted expenditures. The variance is partially offset by contractual services which were budgeted in storm system capital but categorized as contractual services.

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
June 30, 2020
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<u>Revenues</u>					
Property tax - City ⁽¹⁾	\$ 1,908	\$ 2,152	\$ (244)	-11.4%	\$ 2,220
Property tax - County	1,081	1,166	(85)	-7.3%	1,202
Interest Income	13	22	(9)	-41.6%	29
Total Revenues	3,001	3,339	(338)	87.0%	3,451
<u>Expenditures</u>					
Transfer to Debt Service Fund	67	67	(0)	0.0%	1,020
Contractual & Project Cost Reimb. ⁽¹⁾	590	590	-	0.0%	590
Transfer to General Fund for Reimb.	500	500	-	0.0%	500
Total Expenditures	1,157	1,157	(0)	0.0%	2,110
Net Increase/(Decrease)	1,844	2,182	(338)	-15.5%	1,341
Beginning Operating Funds	348	342	5	1.6%	342
Ending Operating Funds	\$ 2,192	\$ 2,524	\$ (333)	-13.2%	\$ 1,683
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

⁽¹⁾ The budget for the City portion of property tax revenues is based on historical estimates for collections. These variances are due to timing of collections.

⁽²⁾ This is the final payment for project cost reimbursements for TIRZ 10.

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
 June 30, 2020
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 311	\$ 376	\$ (65)	-17.3%	\$ 388
Interest Income	5	5	(0)	-2.5%	7
Total Revenues	316	382	(65)	-17.1%	395
<u>Expenditures</u>					
Construction Costs ⁽¹⁾	189	-	189	0.0%	-
Parks and Recreation System	15	-	15	0.0%	310
Transfer to Debt Service Fund	13	13	0	0.0%	138
Transfer to Other Funds	10	10	-	0.0%	10
Total Expenditures	227	23	204	886.3%	458
Net Increase/(Decrease)	90	359	(269)	-75.0%	(62)
Beginning Operating Funds	368	113	255	226.9%	113
Ending Operating Funds	\$ 458	\$ 471	\$ (14)	-2.9%	\$ 50
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

⁽¹⁾ The budget variance is due to the carryover of payments for project cost reimbursements that were budgeted in FY 2019. A budget amendment will be proposed later in FY 2020 for the prior year project expenditures.

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
 June 30, 2020
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 159	\$ 194	\$ (35)	-18.1%	\$ 200
Interest	6	3	3	103.2%	4
Total Revenues	165	197	(32)	-16.3%	204
<u>Expenditures</u>					
Consulting Services ⁽¹⁾	55	-	55	0.0%	-
Downtown Façade Grant Program	-	-	-	0.0%	100
Buildings	-	-	-	0.0%	57
Parks & Recreation System	-	-	-	0.0%	55
Total Expenditures	55	-	55	0.0%	212
Net Increase/(Decrease)	110	197	(87)	-44.2%	(8)
Beginning Operating Funds	435	470	(35)	-7.4%	470
Ending Operating Funds	\$ 545	\$ 667	\$ (122)	-18.3%	\$ 462
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

⁽¹⁾ The unbudgeted consulting expenditures are related to the downtown quiet zone project.

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
June 30, 2020
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 206	\$ 245	\$ (39)	-15.9%	\$ 253
Property tax - County	147	166	(19)	-11.4%	171
Interest Income	2	4	(1)	-36.0%	5
Total Revenues	355	415	(59)	-14.3%	429
<u>Expenditures</u>					
Transfer to Other Funds	-	-	-	0.0%	145
Transfer to Debt Service	22	22	0	0.0%	295
Total Expenditures	22	22	0	0.0%	440
Net Increase/(Decrease)	333	392	(59)	-15.1%	(11)
Beginning Operating Funds	63	61	2	3.7%	61
Ending Operating Funds	\$ 396	\$ 453	\$ (57)	-12.6%	\$ 50
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 22 - North Fund Summary
 June 30, 2020
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 126	\$ 120	\$ 6	4.7%	\$ 124
Property tax - County	90	80	10	12.3%	83
Interest Income	1	2	(1)	-36.5%	3
Total Revenues	218	203	15	7.2%	210
<u>Expenditures</u>					
Contractual Services	95	95	-	0.0%	95
Transfer to Debt Service	22	22	0	0.0%	123
Total Expenditures	117	117	0	0.0%	218
Net Increase/(Decrease)	101	86	15	17.1%	(8)
Beginning Operating Funds	59	58	1	2.0%	58
Ending Operating Funds	\$ 160	\$ 144	\$ 16	11.0%	\$ 50
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
BTU - City
June 30, 2020
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues					
Retail	\$ 32,564	\$ 33,022	\$ (458)	-1.4%	\$ 48,524
Wholesale	11,168	11,139	29	0.3%	15,662
Fuel Revenues ⁽¹⁾	45,107	50,695	(5,588)	-11.0%	78,387
Regulatory Charge Pass Thru	12,384	11,460	925	8.1%	16,623
TCOS Revenue	23,340	23,550	(210)	-0.9%	31,470
Other Operating Revenues	5,483	2,379	3,105	130.5%	3,105
<i>Total Operating Revenues</i>	<u>130,047</u>	<u>132,244</u>	<u>(2,197)</u>	<u>-1.7%</u>	<u>193,771</u>
Non-Operating Revenues					
Interest Income ⁽⁴⁾	1,776	2,106	(330)	-15.7%	2,808
Total Revenues	<u>131,824</u>	<u>134,350</u>	<u>(2,526)</u>	<u>-1.9%</u>	<u>196,578</u>
Expenditures					
Operating Expenses					
Energy Cost ⁽²⁾	45,107	50,695	(5,588)	-11.0%	78,387
Capacity Cost	584	-	584	0.0%	-
TCOS Expense	12,393	11,460	934	8.1%	16,623
TCOS Expense - Wholesale	1,756	1,850	(94)	-5.1%	2,466
Departmental Expenses	17,128	17,778	(650)	-3.7%	24,760
Admin. Reimbursement to COB	2,814	2,814	1	0.0%	3,752
Admin. Reimbursement from COB	(1,561)	(1,476)	(85)	5.7%	(1,968)
<i>Total Operating Expenses</i>	<u>78,222</u>	<u>83,120</u>	<u>(4,898)</u>	<u>-5.9%</u>	<u>124,020</u>
Non-Operating Expenses					
Annual Capital ⁽³⁾	14,606	20,815	(6,209)	-29.8%	27,235
Right of Way Payments	9,388	9,552	(164)	-1.7%	13,296
Debt Service	5,037	5,037	-	0.0%	19,703
Excess Funds Assignment	20,000	20,000	-	0.0%	-
<i>Total Non-Operating Expenses</i>	<u>49,031</u>	<u>55,404</u>	<u>(6,373)</u>	<u>-11.5%</u>	<u>60,234</u>
Total Expenditures	<u>127,252</u>	<u>138,524</u>	<u>(11,271)</u>	<u>-8.1%</u>	<u>184,254</u>
Net Increase/(Decrease)	4,571	(4,174)	8,745	-209.5%	12,325
Beginning Operating Cash	82,164	64,538	17,626	27.3%	64,538
	<u>\$ 86,735</u>	<u>\$ 60,364</u>	<u>\$ 26,371</u>	<u>43.7%</u>	<u>\$ 78,767</u>
Rate Stabilization Fund	<u>1,721</u>	<u>1,773</u>	<u>(52)</u>	<u>-2.9%</u>	<u>1,773</u>
Total	<u>\$ 88,456</u>	<u>\$ 62,137</u>	<u>\$ 26,319</u>	<u>42.4%</u>	<u>\$ 80,540</u>
Days of Operating Funds	<u>260</u>	<u>183</u>	<u>77</u>		<u>214</u>
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 31,005	\$ 31,005			\$ 31,005
Target Operating Reserve					
175 Days of Operating Expenses	\$ 37,895	\$ 37,895			\$ 37,895

⁽¹⁾ Fuel revenue is lower than budget due to two rate reductions and lower volumes.

⁽²⁾ See Fuel revenue variance explanation. BTU defers differences between Fuel Revenues and Energy Costs to future billings.

⁽³⁾ Capital expenditures are lower than budget due to timing of FY 20 projects.

CITY OF BRYAN, TEXAS
BTU - Rural
June 30, 2020
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues	18,558	19,319	(761)	-3.9%	28,347
Fuel Revenues ⁽¹⁾	8,468	10,818	(2,350)	-21.7%	15,646
Regulatory Charge Pass Thru	3,842	3,583	258	7.2%	5,126
Other Operating Revenues	238	338	(100)	-29.5%	450
<i>Total Operating Revenues</i>	<u>31,106</u>	<u>34,058</u>	<u>(2,952)</u>	<u>-8.7%</u>	<u>49,569</u>
Non-Operating Revenues					
Interest Income	339	384	(46)	-11.9%	512
Total Revenues	<u>31,444</u>	<u>34,442</u>	<u>(2,997)</u>	<u>-8.7%</u>	<u>50,081</u>
Expenditures					
Operating Expenses					
Purchased Power - Base	7,622	7,728	(105)	-1.4%	10,969
Purchased Power - Fuel ⁽²⁾	8,468	10,818	(2,350)	-21.7%	15,646
Regulatory Charge	3,842	3,583	258	7.2%	5,126
Departmental Expense	1,884	1,928	(44)	-2.3%	3,071
All Other	-	-	-	0.0%	36
<i>Total Operating Expenses</i>	<u>21,816</u>	<u>24,057</u>	<u>(2,241)</u>	<u>-9.3%</u>	<u>34,848</u>
Non-Operating Expenses					
Annual Capital ⁽³⁾	3,837	10,575	(6,737)	-63.7%	12,203
Debt Service	741	741	-	0.0%	2,977
<i>Total Non-Operating Expenses</i>	<u>4,578</u>	<u>11,316</u>	<u>(6,737)</u>	<u>-59.5%</u>	<u>15,180</u>
Total Expenditures	<u>26,394</u>	<u>35,372</u>	<u>(8,978)</u>	<u>-25.4%</u>	<u>50,027</u>
Net Increase/(Decrease)	5,050	(930)	5,981	-642.8%	54
Beginning Operating Cash	17,140	13,488	3,652		13,488
Ending Operating Cash	<u>\$ 22,190</u>	<u>\$ 12,558</u>	<u>\$ 9,632</u>	<u>76.7%</u>	<u>\$ 13,543</u>
Days of Operating Funds	<u>232</u>	<u>132</u>	<u>101</u>		<u>142</u>
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	\$ 4,356	\$ 4,356			\$ 4,356
Target Operating Reserve					
60 Days of Operating Expenses	\$ 5,808	\$ 5,808			\$ 5,808

⁽¹⁾ Fuel revenues are lower than budget due to lower volume sales and a rate reduction.

⁽²⁾ See Fuel revenue variance explanation. BTU defers differences between Fuel Revenues and Energy Costs to future billings.

⁽³⁾ Capital expenditures are lower than budget due to timing of FY 20 projects.

CITY OF BRYAN, TEXAS
Water Fund Summary
June 30, 2020
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
Revenues					
Operating Revenues					
Water Sales ⁽¹⁾	\$ 8,936	\$ 7,999	\$ 937	11.7%	\$ 12,600
Water Penalties	70	99	(29)	-29.0%	134
Miscellaneous	279	365	(86)	-23.6%	563
<i>Total Operating Revenues</i>	<u>9,285</u>	<u>8,463</u>	<u>822</u>	<u>9.7%</u>	<u>13,297</u>
Non-Operating Revenues					
Interest Income	115	155	(41)	-26.1%	210
Water Tap Fees	200	117	83	70.9%	165
Oil & Gas Royalty	3	0	3	4442.6%	0
Inventory markup	16	16	1	4.8%	21
Miscellaneous non-operating income ⁽²⁾	167	40	127	319.1%	53
Transfers from Other Funds	18	18	(0)	0.0%	24
<i>Total Non-Operating Revenues</i>	<u>520</u>	<u>346</u>	<u>173</u>	<u>50.0%</u>	<u>474</u>
Total Revenues	<u>9,805</u>	<u>8,809</u>	<u>995</u>	<u>11.3%</u>	<u>13,770</u>
Expenditures					
Operating Expenses					
Water Administration	546	507	39	7.6%	662
Water Production ⁽³⁾	1,798	2,086	(288)	-13.8%	2,988
Water Distribution ⁽⁴⁾	1,802	1,905	(103)	-5.4%	2,656
General & Admin. Reimbursement	381	381	0	0.0%	508
Transfer to Other Funds	55	55	0	0.0%	73
Transfer to BTU	497	433	63	14.6%	578
<i>Total Operating Expenses</i>	<u>5,077</u>	<u>5,367</u>	<u>(290)</u>	<u>-5.4%</u>	<u>7,464</u>
Non-Operating Expenses					
Annual Capital ⁽⁵⁾	446	1,917	(1,470)	-76.7%	2,740
Right of Way Payments	461	459	2	0.4%	665
Paying Agent Fee & Misc. Debt Expense	1	11	(10)	-90.9%	15
Bond Sale Expense	80	15	65	436.8%	20
Debt Service	3,295	3,378	(83)	-2.5%	3,924
<i>Total Non-Operating Expenses</i>	<u>4,283</u>	<u>5,780</u>	<u>(1,496)</u>	<u>-25.9%</u>	<u>7,364</u>
Total Expenditures	<u>9,361</u>	<u>11,147</u>	<u>(1,786)</u>	<u>-16.0%</u>	<u>14,828</u>
Net Increase/(Decrease)	444	(2,338)	2,782	-119.0%	(1,058)
Beginning Operating Funds	6,544	6,076	468	7.7%	6,076
Ending Operating Funds	<u>\$ 6,988</u>	<u>\$ 3,738</u>	<u>\$ 3,250</u>	<u>86.9%</u>	<u>\$ 5,018</u>
Days of Operating Funds	337	180	157		242
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,244	\$ 1,244			\$ 1,244

Operating Funds = Working Capital

⁽¹⁾ Water Sales: Residential sales are over budget by \$674k and commercial sales are over budget by \$263k due to a drier than average Fall and Spring. The budget estimates are based on historical trends.

⁽²⁾ The budget variance is primarily due to waterline reimbursements from previous year projects including Linda Lane and BISD-SFA.

⁽³⁾ Water Production: The budget variance is due to maintenance which is under budget by \$98k, utilities which are under budget by \$94k, salaries and benefits which are under budget by \$70k (currently 2 vacancies), and contractual engineering which is under budget by \$16k.

⁽⁴⁾ Water Distribution: The budget variance is due to salaries and benefits which are under budget \$141k (currently 1 vacancy) and professional svcs./training/rentals are under budget by \$17k. The variance is partially offset by maintenance which is over budget by \$59k.

⁽⁵⁾ The budget variance is due to timing of capital projects.

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
June 30, 2020
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
Revenues					
Operating Revenues					
Sewer System Revenue ⁽¹⁾	\$ 9,220	\$ 9,043	\$ 177	2.0%	\$ 12,200
Sewer Penalties	57	93	(36)	-38.3%	124
Miscellaneous	4	4	(0)	-7.5%	6
Pretreatment Fees	380	439	(59)	-13.3%	585
Oil/Gas Permit Fees	40	30	10	33.3%	40
Mobile Food Vendors	15	11	4	36.9%	15
Hauler & Sewer Inspection Fees	9	5	4	65.7%	7
<i>Total Operating Revenues</i>	<u>9,726</u>	<u>9,625</u>	<u>101</u>	<u>1.0%</u>	<u>12,977</u>
Non-Operating Revenues					
Sewer Tap Fees	141	90	51	56.2%	120
Miscellaneous-Non Operating	19	22	(2)	-10.6%	29
Transfers from Other Funds	201	201	0	0.0%	268
Interest Income	148	164	(16)	-9.6%	225
<i>Total Non-Operating Revenues</i>	<u>509</u>	<u>477</u>	<u>33</u>	<u>6.8%</u>	<u>642</u>
Total Revenues	<u>10,235</u>	<u>10,102</u>	<u>133</u>	<u>1.3%</u>	<u>13,619</u>
Expenditures					
Operating Expenses					
Wastewater Administration ⁽²⁾	376	474	(98)	-20.7%	638
Wastewater Collection	1,663	1,707	(44)	-2.6%	2,346
Wastewater Pre-Treatment	51	75	(24)	-31.7%	100
Wastewater Treatment ⁽³⁾	1,991	2,142	(150)	-7.0%	2,933
Environmental Services	431	477	(46)	-9.7%	654
General & Admin Reimbursement	404	404	0	0.0%	538
Transfer to Other Funds	36	36	0	0.0%	48
Transfer to BTU	406	424	(18)	-4.2%	565
<i>Total Operating Expenses</i>	<u>5,358</u>	<u>5,739</u>	<u>(381)</u>	<u>-6.6%</u>	<u>7,821</u>
Non-Operating Expenses					
Annual Capital ⁽⁴⁾	1,892	3,394	(1,502)	-44.3%	5,543
Right of Way Payments	461	482	(21)	-4.3%	646
Paying Agent Fee	1	4	(3)	-85.3%	5
Debt Service	3,496	3,497	(1)	0.0%	3,711
<i>Total Non-Operating Expenses</i>	<u>5,850</u>	<u>7,377</u>	<u>(1,527)</u>	<u>-20.7%</u>	<u>9,905</u>
Total Expenditures	<u>11,208</u>	<u>13,116</u>	<u>(1,908)</u>	<u>-14.5%</u>	<u>17,726</u>
Net Increase/(Decrease)	(973)	(3,014)	2,041	-67.7%	(4,107)
Beginning Operating Funds	10,404	8,354	2,050	24.5%	8,354
Ending Operating Funds	<u>\$ 9,431</u>	<u>\$ 5,339</u>	<u>4,092</u>	<u>76.6%</u>	<u>\$ 4,246</u>
Days of Operating Funds	434	246			195
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,304	\$ 1,304			\$ 1,304

Operating Funds = Working Capital

⁽¹⁾ Sewer System Revenue: The budget variance is due to an increase in residential sales which are over budget by \$98k and commercial sales which are over budget by \$79k.

⁽²⁾ Wastewater Admin: The budget variance is due to contractual engineering which is under budget by \$60k due to timing of projects and salaries and benefits are under budget by \$28k (currently 3 vacancies).

⁽³⁾ Wastewater Treatment: The budget variance is primarily due to utilities which are under budget by \$143k.

⁽⁴⁾ Annual Capital: The budget variance is due to timing of capital projects.

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
June 30, 2020
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
Revenues					
Operating Revenues					
Residential Refuse	\$ 3,383	\$ 3,384	\$ (1)	0.0%	\$ 4,512
Commercial Refuse	2,728	2,730	(2)	-0.1%	3,640
Penalties	40	66	(26)	-39.5%	89
License & Permit Fees	49	52	(4)	-6.7%	70
Recycling	8	24	(16)	-65.7%	32
Miscellaneous	4	6	(2)	-36.6%	8
<i>Total Operating Revenues</i>	<u>6,213</u>	<u>6,263</u>	<u>(50)</u>	<u>-0.8%</u>	<u>8,351</u>
Non-Operating Revenues					
Interest Income	83	37	46	122.3%	50
Transfers/Reimbursements	83	83	0	0.0%	111
<i>Total Non-Operating Revenues</i>	<u>167</u>	<u>121</u>	<u>46</u>	<u>38.0%</u>	<u>161</u>
Total Revenues	<u>6,380</u>	<u>6,384</u>	<u>(4)</u>	<u>-0.1%</u>	<u>8,512</u>
Expenditures					
Operating Expenses					
Administration ⁽¹⁾	3,382	3,570	(188)	-5.3%	5,071
Call Center	213	254	(41)	-16.1%	349
Recycling	270	327	(57)	-17.4%	445
<i>Total Operating Expenses</i>	<u>3,865</u>	<u>4,151</u>	<u>(285)</u>	<u>-6.9%</u>	<u>5,865</u>
Non-Operating Expenses					
General & Admin. Reimbursement	380	380	0	0.0%	506
Transfer to Wastewater	11	11	0	0.0%	15
Transfer to BTU	459	430	29	6.7%	574
Transfer to Other Funds	5	5	-	0.0%	6
Right of Way Payments	306	306	(1)	-0.2%	412
Annual Capital ⁽²⁾	423	891	(468)	-52.5%	1,176
<i>Total Non-Operating Expenses</i>	<u>1,582</u>	<u>2,022</u>	<u>(440)</u>	<u>-21.7%</u>	<u>2,688</u>
Total Expenditures	<u>5,448</u>	<u>6,173</u>	<u>(725)</u>	<u>-11.7%</u>	<u>8,553</u>
Net Increase/(Decrease)	932	211	721	341.3%	(41)
Beginning Operating Funds	6,241	5,901	341	5.8%	5,901
Ending Operating Funds	<u>\$ 7,173</u>	<u>\$ 6,112</u>	<u>\$ 1,062</u>	<u>17.4%</u>	<u>\$ 5,860</u>
Days of Operating Funds	440	375	65		360
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 977	\$ 977			\$ 977

Operating Funds = Working Capital

⁽¹⁾ Administration: The budget variance is due to operating expenses which are under budget including: contractual services by \$155k due to decreases in rates for tipping fees and timing of the funding payment for KBB, and uncollectible accounts allowance by \$25k.

⁽²⁾ Annual Capital: The budget variance is due to timing of vehicle purchases.

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
June 30, 2020
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 173	\$ 173	\$ (1)	-0.3%	\$ 231
Fuel Revenue	220	276	(56)	-20.2%	356
<i>Total Operating Revenues</i>	<u>393</u>	<u>449</u>	<u>(56)</u>	<u>-12.5%</u>	<u>587</u>
Non-Operating Revenues					
Grants	-	37	(37)	0.0%	50
Interest Income	1	1	(0)	-37.8%	1
Misc. Revenues	1	1	1	89.5%	1
Transfers from Other Funds	-	-	-	0.0%	187
<i>Total Non-Operating Revenues</i>	<u>2</u>	<u>39</u>	<u>(37)</u>	<u>-94.8%</u>	<u>239</u>
Total Revenues	<u>395</u>	<u>489</u>	<u>(94)</u>	<u>-19.1%</u>	<u>826</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	142	138	4	2.5%	190
Supplies	16	9	7	72.4%	12
Fuel for Resale	136	191	(54)	-28.5%	254
Maintenance	15	9	6	70.9%	12
Other Services and Charges	37	28	10	35.0%	37
<i>Total Operating Expenses</i>	<u>346</u>	<u>374</u>	<u>(28)</u>	<u>-7.5%</u>	<u>505</u>
Non-Operating Expenses					
Debt Service	15	15	0	0.0%	82
Annual Capital	16	20	(4)	-19.0%	120
General & Admin. Reimbursement	93	93	0	0.0%	125
<i>Total Non-Operating Expenses</i>	<u>124</u>	<u>128</u>	<u>(4)</u>	<u>-3.0%</u>	<u>326</u>
Total Expenditures	<u>471</u>	<u>503</u>	<u>(32)</u>	<u>-6.4%</u>	<u>832</u>
Net Increase/(Decrease)	(76)	(14)	(62)	440.3%	(6)
Beginning Operating Funds	82	91	(9)	-9.5%	91
Ending Operating Funds	<u>\$ 7</u>	<u>\$ 77</u>	<u>\$ (70)</u>	<u>-91.4%</u>	<u>\$ 85</u>
Days of Operating Funds	5	55	(50)		60
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 84	\$ 84			\$ 84

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
June 30, 2020
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<u>Revenues</u>					
Interest Income	\$ 48	\$ 39	\$ 9	22.5%	\$ 52
Misc. Revenues ⁽¹⁾	340	-	340	0.0%	-
Total Revenues	388	39	349	0.0%	52
<u>Expenditures</u>					
Utilities Services	3	-	3	0.0%	-
Annual Capital ⁽²⁾	205	-	205	0.0%	1,300
Liability Insurance	3	3	(0)	-1.1%	4
Miscellaneous Charges	21	-	21	0.0%	-
Alloc Cost From City Dept.	34	34	0	0.0%	46
Transfer to General Fund	500	500	-	0.0%	500
Transfer to Capital Reserve Fund	-	-	-	0.0%	-
Total Expenditures	765	537	228	42.5%	1,849
Net Increase/(Decrease)	(377)	(498)	120	-24.2%	(1,797)
Beginning Operating Funds	3,819	2,610	1,209	46.3%	2,610
Ending Operating Funds	\$ 3,441	\$ 2,112	\$ 1,329	62.9%	\$ 813
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

⁽¹⁾ Proceeds for Traditions land sales proceeds from four Mahogany lot sales totaling \$340k. sale \$121k.

⁽²⁾ The budget variance is related to land purchase opportunities for economic development. The budget is an estimate and actual expenses are dependent on opportunities.

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
June 30, 2020
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
Revenues					
Operating Revenues					
Defensive Driving Fees	\$ -	\$ 0	\$ (0)	0.0%	\$ 0
Liability/Workers Comp Ins Premiums ⁽¹⁾	1,936	1,766	170	9.7%	2,354
<i>Total Operating Revenues</i>	<u>1,936</u>	<u>1,766</u>	<u>170</u>	<u>9.6%</u>	<u>2,354</u>
Non-Operating Revenues					
Interest Income	49	54	(5)	-10.1%	72
Miscellaneous revenues	5	5	0	0.0%	5
S/L Aggregate Refund	29	114	(86)	0.0%	152
Insurance Reimbursements	33	4	29	0.0%	5
<i>Total Non-Operating Revenues</i>	<u>115</u>	<u>176</u>	<u>(62)</u>	<u>-34.9%</u>	<u>234</u>
Total Revenues	<u>2,051</u>	<u>1,942</u>	<u>109</u>	<u>5.6%</u>	<u>2,588</u>
Expenditures					
Operating Expenses					
Personnel Services	373	403	(30)	-7.4%	558
Supplies	91	77	14	18.0%	85
Maintenance	0	1	(1)	-93.5%	2
Other Services & Charges	59	125	(66)	-53.1%	167
Judgment & Damage Claims	21	30	(9)	-28.5%	40
Liability Insurance	607	606	1	0.2%	637
Claims Administration	32	37	(6)	-15.5%	50
Workers Comp & Liability Claims ⁽²⁾	341	745	(404)	-54.2%	1,049
<i>Total Operating Expenses</i>	<u>1,525</u>	<u>2,025</u>	<u>(501)</u>	<u>-24.7%</u>	<u>2,588</u>
Non-Operating Expenses					
Allocated Cost from City Depts.	141	141	0	0.0%	188
Transfer to Other Funds	100	100	-	0.0%	100
<i>Total Non-Operating Expenses</i>	<u>271</u>	<u>241</u>	<u>30</u>	<u>12.3%</u>	<u>288</u>
Total Expenditures	<u>1,795</u>	<u>2,266</u>	<u>(471)</u>	<u>-20.8%</u>	<u>2,876</u>
Net Increase/(Decrease)	256	(324)	580	-178.9%	(288)
Beginning Operating Funds	3,539	2,983	555	18.6%	2,983
Ending Operating Funds	<u>\$ 3,794</u>	<u>\$ 2,659</u>	<u>\$ 1,135</u>	<u>42.7%</u>	<u>\$ 2,695</u>
Days of Operating Funds	528	370	158		375
Target Operating Reserve	\$ 2,400	\$ 2,400			\$ 2,400

Operating Funds = Working Capital

⁽¹⁾ Actual Receipts for premiums are higher than originally estimated due to rate changes.

⁽²⁾ The budget for claims is based on historical experience. Actual claims and timing of claims expense will vary year to year.

CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
June 30, 2020
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
Revenues					
Operating Revenues					
Employee Contributions	\$ 1,745	\$ 1,803	\$ (58)	-3.2%	\$ 2,404
City Contributions ⁽¹⁾	7,834	7,274	560	7.7%	9,699
Retiree Health Premiums	495	482	13	2.8%	642
<i>Total Operating Revenues</i>	<u>10,074</u>	<u>9,559</u>	<u>515</u>	<u>5.4%</u>	<u>12,745</u>
Non-Operating Revenues					
Interest Income	23	30	(7)	-22.8%	40
Stop/Loss Aggregate Refund ⁽²⁾	169	-	169	0.0%	-
Flex Admin Fee	7	8	(1)	-17.7%	11
Health Claim Rebates ⁽³⁾	429	225	204	90.5%	300
BISD Reimbursement	252	268	(16)	-5.8%	357
Transfers In	100	100	-	0.0%	100
<i>Total Non-Operating Revenues</i>	<u>979</u>	<u>631</u>	<u>348</u>	<u>55.3%</u>	<u>808</u>
Total Revenues	<u>11,053</u>	<u>10,189</u>	<u>864</u>	<u>8.5%</u>	<u>13,552</u>
Expenditures					
Operating Expenses					
Administrative Reimbursements	140	140	0	0.0%	186
Claims Administration	8	10	(2)	-19.8%	14
Health Insurance Administration	417	377	39	10.4%	503
Health Insurance Claims	7,991	8,022	(31)	-0.4%	10,718
Health Saving Account	95	62	33	54.0%	124
Employee Assistance Program	11	10	0	1.7%	14
Affordable Care Act Compliance Fees	5	4	1	20.8%	6
Stop Loss Premium	734	699	35	5.0%	932
<i>Total Operating Expenses</i>	<u>9,401</u>	<u>9,325</u>	<u>76</u>	<u>0.8%</u>	<u>12,497</u>
Non-Operating Expenses					
Employee Health Center	230	237	(7)	-2.8%	357
BISD Health Center Expense	230	237	(7)	-2.9%	357
<i>Total Non-Operating Expenses</i>	<u>460</u>	<u>473</u>	<u>(13)</u>	<u>-2.8%</u>	<u>714</u>
Total Expenditures	<u>9,861</u>	<u>9,799</u>	<u>62</u>	<u>0.6%</u>	<u>13,211</u>
Net Increase/(Decrease)	1,192	391	801	205.1%	341
Beginning Operating Funds	1	395	(395)	-99.9%	395
Ending Operating Funds	<u>\$ 1,192</u>	<u>\$ 786</u>	<u>\$ 406</u>	<u>51.7%</u>	<u>\$ 737</u>
Days of Operating Funds	34	23	12		21
Target Operating Reserve					
30 Days of Budgeted Expenditures	\$ 1,041	\$ 1,041			\$ 1,041

Operating Funds = Working Capital

⁽¹⁾ City Contributions: The City adjusted rates to reach budgeted revenues in order to cover the costs of health care claims.

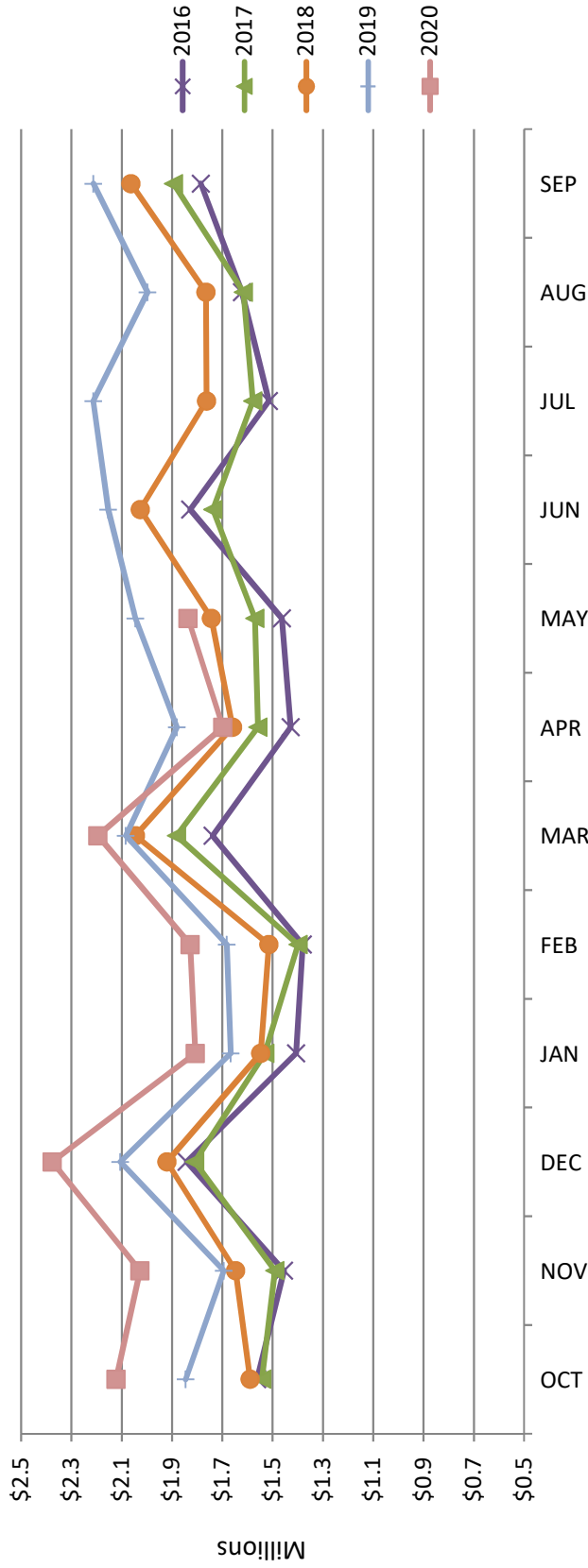
⁽²⁾ Stop/Loss ("S/L") aggregate refunds are only received once the S/L threshold has been met. Therefore no amount is budgeted. Higher than expected claims met the S/L threshold therefore a S/L refund was received.

⁽³⁾ Health claim rebates are received from OptumRx for participation in a prescription drug rebate program. The variance is due to timing of receipts for the rebates.

CITY OF BRYAN, TEXAS
Warehouse Fund Summary
June 30, 2020
(in thousands)

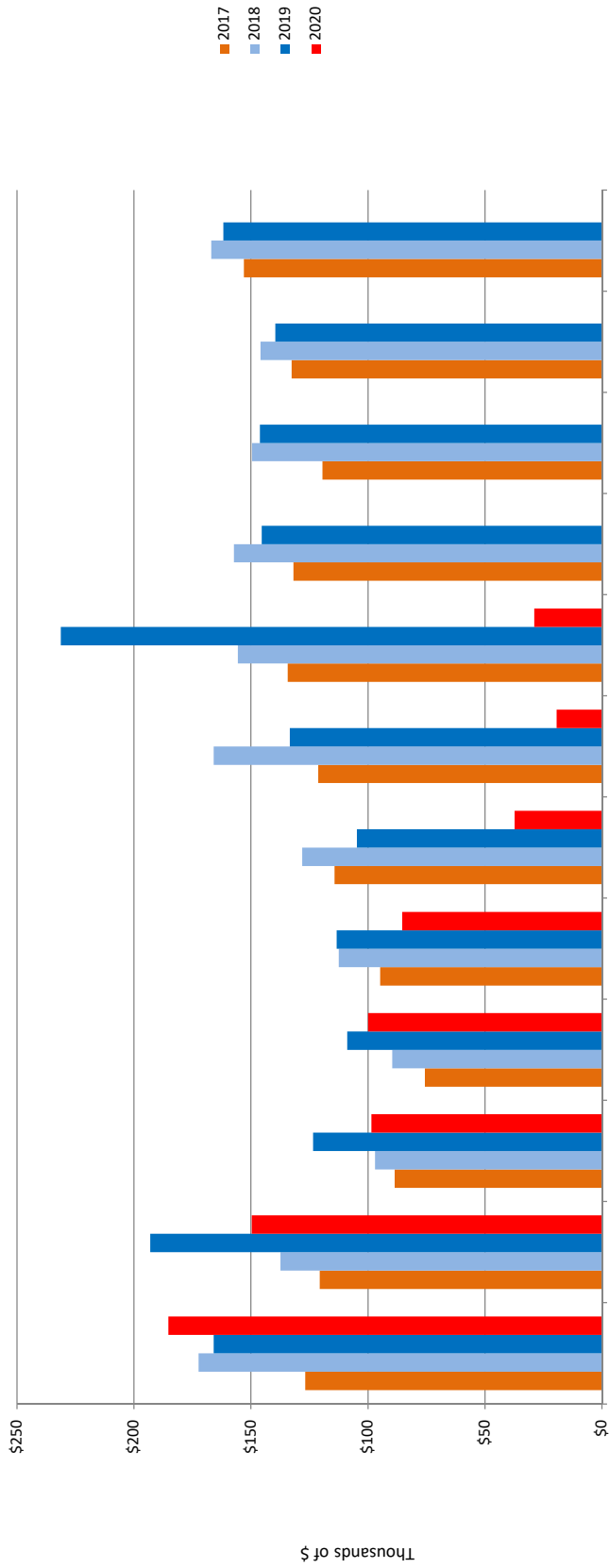
	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
Revenues					
Operating Revenues					
Inventory Mark-up	\$ 1	\$ 0	\$ 0	439.0%	\$ 9
Fuel Mark-up	42	45	(3)	-6.7%	60
<i>Total Operating Revenues</i>	<u>43</u>	<u>45</u>	<u>(3)</u>	<u>-5.6%</u>	<u>69</u>
Non-Operating Revenues					
Interest Income	1	0	0	439.0%	0
Misc. Revenues	6	7	(1)	-20.2%	0
Transfers from Other Funds	187	187	0	0.0%	250
<i>Total Non-Operating Revenues</i>	<u>193</u>	<u>194</u>	<u>(1)</u>	<u>-0.5%</u>	<u>250</u>
Total Revenues	<u>236</u>	<u>239</u>	<u>(3)</u>	<u>-1.4%</u>	<u>319</u>
Expenditures					
Operating Expenses					
Salaries and Benefits	160	164	(5)	-2.8%	226
Supplies	11	14	(3)	-20.6%	18
Maintenance	2	1	0	8.9%	2
Other Services and Charges	62	61	1	1.7%	81
Total Expenditures	<u>234</u>	<u>240</u>	<u>(6)</u>	<u>-2.6%</u>	<u>328</u>
Net Increase/(Decrease)	2	(1)	3	-308.6%	(8)
Beginning Operating Funds	19	13	6	45.4%	13
Ending Operating Funds	<u>\$ 21</u>	<u>\$ 12</u>	<u>\$ 9</u>	<u>71.3%</u>	<u>\$ 4</u>
Days of Operating Funds	23	13	9		5
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
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	\$ 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 2020	\$ 185,266	\$ 149,723	\$ 98,546	\$ 99,887	\$ 85,352	\$ 37,241	\$ 19,364	\$ 28,907	\$ -	\$ -	\$ -	\$ -	\$ 704,285
Monthly budget	\$ 162,466	\$ 180,588	\$ 159,911	\$ 116,933	\$ 99,075	\$ 117,747	\$ 125,042	\$ 149,847	\$ 163,341	\$ 154,561	\$ 146,004	\$ 149,486	\$ 1,725,000

YTD Budget \$ 1,111,609
 \$Over/(Under) YTD \$ (407,323)
 % Over/(Under) YTD -36.64%
 FY2020 Budget \$ 1,725,000