



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

**QUARTERLY BUDGET REPORT**

CITY OF BRYAN, TEXAS  
FISCAL YEAR 2020

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2020

**UNAUDITED**

**PRELIMINARY**

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

	YTD Actual	YTD Budget	YTD Budget Variance	FY2020 Amended Budget
<b>Governmental Funds</b>				
General	\$ 5,607	\$ (2,836)	\$ 8,444	\$ (2,836)
Debt Service	298	(318)	616	(318)
Hotel/Motel Tax	(266)	18	(284)	18
Oil & Gas Fund	(1,464)	(1,344)	(119)	(1,344)
Capital Reserve Fund	1,804	(18,235)	20,039	(18,235)
Midtown Park Operations	2,829	(500)	3,329	(500)
Midtown Park Construction	13,000	(1,900)	14,900	(1,900)
Street Improvement Fund	759	(4,515)	5,274	(4,515)
Drainage Improvement	(1,534)	(1,966)	432	(1,966)
TIRZ #10-Traditions	1,408	1,341	67	1,341
TIRZ #19-Nash Street	(144)	(262)	118	(262)
TIRZ #21-Downtown Bryan	122	(8)	131	(8)
TIRZ #22-Target	1	(11)	11	(11)
TIRZ #22-North	12	(8)	20	(8)
Community Development	(285)	-	(285)	-
Grant Fund	845	-	845	-
Court Technology	2	7	(5)	7
Miscellaneous Trusts	88	-	88	-
<b>Enterprise Funds</b>				
BTU - City	(5,353)	(7,675)	2,322	(7,675)
BTU - Rural	4,611	54	4,556	54
Water	2,216	(1,058)	3,274	(1,058)
Wastewater	(760)	(4,107)	3,347	(4,107)
Solid Waste	635	(41)	676	(41)
Airport	20	(6)	25	(6)
Bryan Commerce & Development	1,015	(1,797)	2,812	(1,797)
<b>Internal Service Funds</b>				
Self-Insurance Fund	591	(288)	879	(288)
Employee Benefits Fund	389	(459)	848	(459)
Warehouse Fund	(15)	(8)	(7)	(8)
<b>Change in Fund Balance</b>	<b>\$ 26,431</b>	<b>\$ (45,925)</b>	<b>\$ 72,355</b>	<b>\$ (45,925)</b>

## General Fund

The General Fund fund balance available for operations at September 30, 2020 was \$28,097k, or 124 days of operating expenditures. This balance is \$7,344k, or 35.4%, above projections. This variance is mainly due to revenues being higher than projected, higher than expected beginning fund balances, and cost-cutting measures due to the COVID-19 pandemic. Revenues, Right-of-Way ("ROW") Payments, and Transfers In for the General Fund are over budget by \$6,310k, or 8.0%, and expenditures are under budget by \$2,133k, or 2.6%. A discussion of the revenue and expenditure variances is included below.

### Revenue Narrative

Through September of FY 2020, General Fund Revenues, not including Transfers In or ROW Payments, are \$1,852k, or 2.9%, over budget. Overall, notable revenue variances include Sales Taxes, Land/Property Sales, and Licenses and Permits, which are all over budget. Property taxes, Fines, and Charges for Services are all under budget. Additionally, Transfers In are over budget and ROW Payments are under budget.

**Sales tax:** Actual sales tax receipts of \$24,466k through September of FY 2020 are \$998k, or 4.3%, over budget and are \$886k, or 3.8%, above FY 2019 collections of \$23,580k. Notable increases were related to new annexed businesses and remote (online) sales. However, due to COVID-19 and the economic impacts to Bryan businesses, sharp declines were seen in the second half of the fiscal year.

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

**Licenses and Permits:** Licenses and Permits revenues of \$1,029k are \$357k, or 53.1%, over budget due to an increase in building permits issued (12%) and permit values (39%) compared to FY 2019 (budgeted amounts are based on historical trends).

**Property tax:** Property tax revenue collections of \$25,957k are \$399k, or 1.5%, under budget due to higher than historical property tax refunds. For FY 2020, 98.5% of budgeted property tax revenues have been collected. In FY 2019, property tax revenues were 99.2% collected.

**Transfers In:** Transfers In include unbudgeted transfers of \$4,300k from the Capital Reserve fund for the Bristol and Esther drainage projects and \$500k from the Bryan Commerce and Development ("BCD") fund for the United Way COVID-19 Community Relief Fund.

**ROW Payments:** ROW Payments of \$14,677k are \$342k, or 2.3%, under budget due to a decline in electric sales for Bryan Texas Utilities ("BTU")-City. Electric sales were under budget due to impacts of COVID-19 on commercial sales.

### Expenditure Narrative

General Fund expenditures are \$2,133k, or 2.6%, under budget for FY 2020. Expense variances are largely due to the timing of projects and various cost-cutting measures due to COVID-19. Additionally, due to the pandemic, a hiring freeze caused staff vacancies to contribute to the expense variances. Notable variances include:

**Support Services:** Support Services are under budget by \$1,063k, or 8.1%. The budget variance is due to salaries and benefits which are under budget by \$407k, miscellaneous expenditures, which includes contractual maintenance and services, which are under budget by \$361k, general maintenance which is under budget by \$248k, and utilities and professional services which are under budget by \$152k collectively. The budget variance is partially offset by capital expenditures which are over budget by \$119k.

**Public Works:** Public Works is under budget \$788k, or 13.3%. The budget variance is due to miscellaneous expenditures, including contractual services, which are under budget by \$326k, maintenance which is under budget by \$296k, and vacancies in Engineering and Streets and Drainage causing personnel expenses to be under

budget by \$232k. The variance is partially offset by utilities and professional services which are over budget by \$83k collectively.

**Non-departmental:** Non-departmental is under budget by \$660k, or 11.2%, primarily due to contractual obligations which are under budget by \$749k, or 67.5%, due to the estimated amounts and timing of payments of Economic Development incentive contracts. Additionally, Prisoner Support to Brazos County is under budget by \$75k, or 50.0%, due to a decrease in jail occupancies. The variance is partially offset by transfers to the Solid Waste fund being over budget by \$161k, or 198.9%, due to a true-up of reimbursement resolutions from FY 2019.

**Community Services:** Community Services are over budget by \$596k, or 6.0%. This variance includes: Parks and Recreation which is over budget by \$728k due to capital expenditures, Phillips Event Center ("PEC") which is over budget by \$164k due to various operating expenditures, PEC-Golf Course which is under budget by \$157k due to lower than expected course improvement expenditures, and Library Services which are under budget by \$140k due to a decrease in salaries and benefits due to multiple vacancies throughout FY 2020.

## Other Funds

### Other Governmental Funds

**Debt Service Fund:** Revenues are over budget by \$530k, or 5.1%, due to transfers-in from the Street Improvement and Drainage funds for their portion of the 2020 CO debt issuance and the receipt of a principal payment from Brazos Valley Solid Waste Management Agency (“BVSWMA”) which was applied to the receivable account at year-end.

### Special Revenue Funds

**Hotel Tax Fund:** Room Tax Receipts revenue is under budget by \$476k, or 27.6%, due to lower than expected room night activity related to COVID-19 closures. Expenditures are also under budget by \$248k, or 14.2%, due to timing and cancellation of activities due to COVID-19.

**Capital Reserve Fund:** Revenues are over budget by \$20,039k primarily due to an unbudgeted transfer-in from BTU for the Excess Funds Assignment.

**Midtown Park Operations Fund:** Unbudgeted transfers-in consist of \$3,000k from the Capital Reserve fund. Contractual services are under budget by \$390k, or 78.0%, due to timing of activities.

**Midtown Park Construction Fund:** Unbudgeted transfers-in consist of \$11,000k from the Capital Reserve fund and \$2,000k from the Oil & Gas fund. Due to the timing of projects, none of the capital expenditures budget was used.

**Street Improvement Fund:** Expenditures are under budget by \$5,036k, or 48.5%, due the timing of projects.

**Drainage Fund:** Expenditures are under budget by \$536k, or 18.0%, due the timing of projects.

### Enterprise Funds

**BTU - City:** Revenues are under budget by \$9,041k, or 4.6%, mainly due to lower than expected retail sales caused by the COVID-19 pandemic, 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 \$11,514k, or 9.3%, due to delaying differences between Fuel Revenues and Energy Costs to future billings.

**BTU - Rural:** Revenues are under budget by \$3,783k, or 7.6%, due to lower volume sales and a fuel rate reduction. Capital expenditures are under budget by \$4,911k, or 40.2%, due to slower growth in the Rural system and the timing of FY 2020 capital projects.

**Water Fund:** Revenues are over budget by \$974k, or 7.1%, due to the dry Fall and Spring that resulted in more water usage than projected. Capital expenditures are under budget by \$1,984k, or 72.4%, due to the timing of projects.

**Wastewater Fund:** Revenues are over budget by \$228k, or 1.7%, due to an increase in residential and commercial sales during FY 2020. Capital expenditures are under budget by \$2,590k, or 46.7%, due to the timing of projects.

**Solid Waste Fund:** Operating expenses are under budget by \$372k, or 6.4%, which includes contractual services and a rate decreases in tipping fees, and capital expenditures which are under budget by \$522k, or 44.4%, due to the timing of vehicle purchases.

**BCD:** Revenues are over budget by \$1,841k due to multiple unbudgeted Traditions land sales. Expenditures are under budget by \$971k, or 52.5%. The budget for capital (land) purchases is an estimate and will fluctuate based on available properties.

## Internal Service Funds

**Self Insurance Fund:** Revenues are over budget by \$298k, or 11.5%, due to higher than expected workers comp premiums (budget amount is conservatively based on anticipated vacancies per department). Liability and workers comp claims paid are under budget by \$497k, or 47.4%, due to a decrease in actual claims paid (budget amount is based on historical claims).

**Employee Benefits Fund:** Revenues are over budget by \$1,648k, or 12.2%, due to employer contributions which are over budget by \$1,121k, or 11.6%, unbudgeted stop/loss aggregate refunds of \$319k, and health claim rebates which are over budget by \$310k. Expenditures are over budget by \$800k, or 5.7%, primarily due to health insurance claims and health savings account employer contributions costs. A budget amendment was approved in December 2020 increasing the health insurance claim budget by \$1,000k in order to meet minimum fund balance requirements.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<b>Revenues:</b>					
City Sales Tax	\$ 24,466	\$ 23,468	\$ 998	4.3%	\$ 23,468
Property Tax	25,957	26,356	(399)	-1.5%	26,356
Franchise Fees	2,089	1,830	259	14.2%	1,830
Licenses & Permits	1,029	673	357	53.1%	673
Grants	1,236	1,293	(57)	-4.4%	1,293
Charges for Services	5,135	5,301	(166)	-3.1%	5,301
Fines	1,299	1,525	(226)	-14.8%	1,525
Miscellaneous/Shared Tax	3,181	2,881	300	10.4%	2,881
Land/Property Sales	786	-	786	0.0%	-
<b>Subtotal Revenues</b>	<b>65,179</b>	<b>63,326</b>	<b>1,852</b>	<b>2.9%</b>	<b>63,326</b>
ROW Payments	14,677	15,019	(342)	-2.3%	15,019
Transfers In	5,445	645	4,800	744.2%	645
<b>Total Revenues, Transfers &amp; ROW</b>	<b>85,300</b>	<b>78,990</b>	<b>6,310</b>	<b>8.0%</b>	<b>78,990</b>
<b>Expenditures :</b>					
Public Safety	44,879	44,701	178	0.4%	44,701
Public Works	5,124	5,913	(788)	-13.3%	5,913
Development Services	2,694	3,009	(314)	-10.4%	3,009
Community Services	10,534	9,938	596	6.0%	9,938
Support Services	12,034	13,097	(1,063)	-8.1%	13,097
General Administration	4,887	5,347	(460)	-8.6%	5,347
Non-departmental	5,255	5,915	(660)	-11.2%	5,915
CIP Reimb. Resolutions	378	-	378	0.0%	-
Administrative Reimbursements	(6,093)	(6,093)	(0)	0.0%	(6,093)
<b>Total Expenditures</b>	<b>79,693</b>	<b>81,827</b>	<b>(2,133)</b>	<b>-2.6%</b>	<b>81,827</b>
Net Increase/(Decrease)	5,607	(2,836)	8,444	-297.7%	(2,836)
Beginning Fund Balance	33,064	28,840	4,224	14.6%	28,840
<b>Ending Fund Balance</b>	<b>38,671</b>	<b>26,004</b>	<b>12,667</b>	<b>48.7%</b>	<b>26,004</b>
Restricted or Committed Fund Balance	6,422	5,250	1,172	22.3%	5,250
Committed for Drainage Projects	4,151	-	4,151	0.0%	-
<b>Fund Balance Available for Operations</b>	<b>\$ 28,097</b>	<b>\$ 20,754</b>	<b>\$ 7,344</b>	<b>35.4%</b>	<b>\$ 20,754</b>
# of Days of Reserve	124	91	32		91
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 13,638	\$ 13,638			\$ 13,638
<b>Target Operating Reserve</b>					
100 Days of Operating Expenses	\$ 22,731	\$ 22,731			\$ 22,731



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

<u>Revenues</u>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2020 Amended Budget</b>
Property Tax	\$ 8,377	\$ 8,471	\$ (95)	-1.1%	\$ 8,471
Interest Income	84	102	(18)	-17.5%	102
BVSWMA (Interest on Notes Receivable) <sup>(1)</sup>	394	131	263	200.2%	131
<b>Subtotal Revenues</b>	<b>8,856</b>	<b>8,704</b>	<b>152</b>	<b>1.7%</b>	<b>8,704</b>
Transfers In <sup>(2)</sup>	2,161	1,782	378	21.2%	1,782
<i>Total Non-Operating Revenues</i>	<i>2,161</i>	<i>1,782</i>	<i>378</i>	<i>0.0%</i>	<i>1,782</i>
<b>Total Revenues</b>	<b>11,017</b>	<b>10,487</b>	<b>530</b>	<b>5.1%</b>	<b>10,487</b>
<u>Expenditures</u>					
Debt Payments <sup>(3)</sup>	10,623	10,795	(172)	-1.6%	10,795
Paying Agent Fees	0	10	(10)	-97.0%	10
<b>Total Expenditures</b>	<b>10,715</b>	<b>10,805</b>	<b>(90)</b>	<b>-0.8%</b>	<b>10,805</b>
Net Increase/(Decrease)	298	(318)	616	-193.6%	(318)
Beginning Operating Funds	1,667	1,674	(8)	-0.4%	1,674
<b>Ending Operating Funds</b>	<b>\$ 1,965</b>	<b>\$ 1,356</b>	<b>\$ 609</b>	<b>44.9%</b>	<b>\$ 1,356</b>
Days of Operating Funds	65	45	20		45
<b>Operating Reserve</b>					
30 Days of Operating Expenses	\$ 900	\$ 900			\$ 900

<sup>(1)</sup> The budget variance is related to a principal payment received from BVSWMA which will be applied to the receivable account at year end.

<sup>(2)</sup> Transfers In is over budget due to transfers from streets and drainage funds for their portion of the 2020 CO debt issuance. These transfers were not budgeted in this fund.

<sup>(3)</sup> Debt payments are under budget due to the refunding of bonds during FY 2020 at more favorable rates.

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

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2020 Amended Budget</b>
<b>Revenues</b>					
Room Tax Receipts <sup>(1)</sup>	\$ 1,249	\$ 1,725	\$ (476)	-27.6%	\$ 1,725
Deferred Payment Receivables <sup>(2)</sup>	(53)	-	(53)	0.0%	-
Misc. Revenues	2	-	2	0.0%	-
Interest Income	38	43	(5)	-12.6%	43
<b>Total Revenues</b>	<b>1,236</b>	<b>1,768</b>	<b>(532)</b>	<b>-30.1%</b>	<b>1,768</b>
<b>Expenditures</b>					
<b>Program Grants and Other Expenditures</b>					
Arts Council	180	180	-	0.0%	180
Art Path - Arts Council	-	10	(10)	0.0%	10
Experience Bryan College Station <sup>(3)</sup>	493	598	(105)	-17.6%	598
Chamber of Commerce	5	5	-	0.0%	5
Downtown Bryan Association	324	324	-	0.0%	324
Texas Reds - DBA <sup>(4)</sup>	8	110	(102)	-92.3%	110
The Stella Hotel	157	165	(8)	-4.9%	165
Veterans Memorial	25	25	-	0.0%	25
Park & Rec Expense (City of Bryan)	82	105	(23)	-22.1%	105
Communications/Marketing (City of Bryan)	70	75	(5)	-7.0%	75
Historical Restoration	-	50	(50)	0.0%	50
Destination Bryan	51	-	51	0.0%	-
<b>Subtotal Program Grants</b>	<b>1,395</b>	<b>1,647</b>	<b>(252)</b>	<b>-15.3%</b>	<b>1,647</b>
<b>Single Purpose/Events Grants</b>					
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%	-
CSE (Cowart Sports Events, Inc)	10	-	10	0.0%	-
Dynacon Group, LLC	3	-	3	0.0%	-
Fiestas Patrias Mexicanas	3	-	3	0.0%	-
Lone Star Softball, LLC	9	-	9	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 Assciation 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 Half Century Club, Inc	2	-	2	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%	-
USAPA Mid-South Region Nonprofit	1	-	1	0.0%	-
<b>Subtotal Single Purpose/Event Grants</b>	<b>107</b>	<b>103</b>	<b>4</b>	<b>4.1%</b>	<b>103</b>
<b>Total Expenditures</b>	<b>1,502</b>	<b>1,750</b>	<b>(248)</b>	<b>-14.2%</b>	<b>1,750</b>
Net Increase/(Decrease)	(266)	18	(284)	-1596.8%	18
Beginning Operating Funds	2,627	2,492	135	5.4%	2,492
<b>Ending Operating Funds</b>	<b>\$ 2,360</b>	<b>\$ 2,510</b>	<b>\$ (149)</b>	<b>-6.0%</b>	<b>\$ 2,510</b>
Days of Operating Funds	485	516	(31)		516
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 292	\$ 292			\$ 292

<sup>(1)</sup> The budget variance is due to lower than expected hotel stays in FY 2020 due to COVID-19 closures.

<sup>(2)</sup> 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. A number of hoteliers have opted to remit payments earlier than required.

<sup>(3)</sup> The budget variance is due to events cancelled by COVID-19 restrictions.

<sup>(4)</sup> The budget variance for Texas Reds - DBA is due to the cancellation of the event caused by the COVID-19 pandemic.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<b><u>Revenues</u></b>					
Property Taxes	\$ 318	\$ 318	\$ -	0.0%	\$ 318
Royalties <sup>(1)</sup>	187	311	(123)	-39.8%	311
Interest Income	31	27	4	16.3%	27
<b>Total Revenues</b>	<b>536</b>	<b>656</b>	<b>(119)</b>	<b>-18.2%</b>	<b>656</b>
<b><u>Expenditures</u></b>					
Transfers Out <sup>(2)</sup>	2,000	2,000	-	0.0%	2,000
<b>Total Expenditures</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0.0%</b>	<b>2,000</b>
Net Increase/(Decrease)	(1,464)	(1,344)	(119)	8.9%	(1,344)
Beginning Operating Funds	1,917	1,810	107	5.9%	1,810
<b>Ending Operating Funds</b>	<b>\$ 454</b>	<b>\$ 466</b>	<b>\$ (12)</b>	<b>-2.6%</b>	<b>\$ 466</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</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 and prices.

<sup>(2)</sup> The transfer consists of \$2,000k to Midtown Park Construction.

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

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2020 Amended Budget</b>
<b><u>Revenues</u></b>					
Transfer in <sup>(1)</sup>	\$ 20,000	\$ -	\$ 20,000	0.0%	\$ -
Interest Income	104	65	39	60.1%	65
<b>Total Revenues</b>	<b>20,104</b>	<b>65</b>	<b>20,039</b>	<b>30829.4%</b>	<b>65</b>
<b><u>Expenditures</u></b>					
Transfers Out <sup>(2)</sup>	18,300	18,300	-	0.0%	18,300
<b>Total Expenditures</b>	<b>18,300</b>	<b>18,300</b>	<b>-</b>	<b>0.0%</b>	<b>18,300</b>
Net Increase/(Decrease)	1,804	(18,235)	20,039	-109.9%	(18,235)
Beginning Operating Funds	3,530	3,478	51	1.5%	3,478
<b>Ending Operating Funds</b>	<b>\$ 5,334</b>	<b>\$ (14,757)</b>	<b>\$ 20,090</b>	<b>-136.1%</b>	<b>\$ (14,757)</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 transfer from BTU for the Excess Funds Assignment. Revenue budgets are not amended during the fiscal year.

<sup>(2)</sup> Transfers consist of \$15,300k to Midtown Park Construction and \$3,000k to Midtown Park Operations.

**CITY OF BRYAN, TEXAS**  
**Midtown Park Operations Fund Summary**  
September 30, 2020  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2020 Amended Budget</b>
<b><u>Revenues</u></b>					
Transfer from Other Funds <sup>(1)</sup>	\$ 3,000	\$ -	\$ 3,000	0.0%	\$ -
<b>Total Revenues</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>0.0%</b>	<b>-</b>
<b><u>Expenditures</u></b>					
Professional Services	56	-	56	0.0%	-
Travel & Training	3	-	3	0.0%	-
Contractual Services <sup>(2)</sup>	110	500	(390)	-78.0%	500
Events	2	-	2	0.0%	-
<b>Total Expenditures</b>	<b>171</b>	<b>500</b>	<b>(329)</b>	<b>-65.8%</b>	<b>500</b>
Net Increase/(Decrease)	2,829	(500)	3,329	0.0%	(500)
Beginning Operating Funds	-	-	-	0.0%	-
<b>Ending Operating Funds</b>	<b>\$ 2,829</b>	<b>\$ (500)</b>	<b>\$ 3,329</b>	<b>-665.8%</b>	<b>\$ (500)</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Operating Funds = Working Capital

<sup>(1)</sup> Transfer from Other Funds: A separate fund was set up in September 2020 for Midtown Park Operations, and the transfer consists of \$3MM from the Capital Reserve fund. Revenue budgets are not amended during the fiscal year

<sup>(2)</sup> The budget for contractual services was an estimate for activities in FY 2020.

**CITY OF BRYAN, TEXAS**  
**Midtown Park Construction Fund Summary**  
September 30, 2020  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2020 Amended Budget</b>
<b><u>Revenues</u></b>					
Transfer from Other Funds <sup>(1)</sup>	\$ 13,000	\$ -	\$ 13,000	0.0%	\$ -
<b>Total Revenues</b>	<b>13,000</b>	<b>-</b>	<b>13,000</b>	<b>0.0%</b>	<b>-</b>
<b><u>Expenditures</u></b>					
Capital Expenditures <sup>(2)</sup>	-	1,900	(1,900)	0.0%	1,900
<b>Total Expenditures</b>	<b>-</b>	<b>1,900</b>	<b>(1,900)</b>	<b>-100.0%</b>	<b>1,900</b>
Net Increase/(Decrease)	13,000	(1,900)	14,900	0.0%	(1,900)
Beginning Operating Funds	-	-	-	0.0%	-
<b>Ending Operating Funds</b>	<b>\$ 13,000</b>	<b>\$ (1,900)</b>	<b>\$ 14,900</b>	<b>-784.2%</b>	<b>\$ (1,900)</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>

Operating Funds = Working Capital

<sup>(1)</sup> Transfer from Other Funds: A separate fund was set up in September 2020 for Midtown Park Constructions, and the transfers consist of \$11MM from the Capital Reserve fund and \$2MM from the Oil & Gas fund. Revenue budgets are not amended during the fiscal year.

<sup>(2)</sup> Capital expenditures is under budget due to timing of capital projects.

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

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
Fees & Other <sup>(1)</sup>	\$ 5,990	\$ 5,778	\$ 212	3.7%	\$ 5,778
Interest Income	116	90	26	29.4%	90
Trsf from Other Funds	10	10	-	0.0%	10
<b>Total Revenues</b>	<b>6,116</b>	<b>5,878</b>	<b>238</b>	<b>4.0%</b>	<b>5,878</b>
<u>Expenditures</u>					
Street Maintenance <sup>(2)</sup>	1,753	9,172	(7,419)	-80.9%	9,172
Salaries and Benefits	110	116	(6)	-5.4%	116
Alloc. Costs from City Dept.	105	105	0	0.0%	105
Contractual Services <sup>(2)</sup>	1,434	69	1,365	1978.5%	69
Transfers <sup>(3)</sup>	365	777	(413)	-53.1%	777
Utility Admin reimbursement	171	154	18	11.6%	154
<b>Total Expenditures</b>	<b>5,357</b>	<b>10,393</b>	<b>(5,036)</b>	<b>-48.5%</b>	<b>10,393</b>
Net Increase/(Decrease)	759	(4,515)	5,274	-116.8%	(4,515)
Beginning Operating Funds	8,187	5,376	2,811	52.3%	5,376
<b>Ending Operating Funds</b>	<b>\$ 8,946</b>	<b>\$ 861</b>	<b>\$ 8,085</b>	<b>938.9%</b>	<b>\$ 861</b>
Days of Operating Funds	310	30	280		30
<b>Target Operating Reserve</b>					
60 Days of Operating Revenues	\$ 963	\$ 963			\$ 963

Operating Funds = Working Capital

<sup>(1)</sup> Fee revenues are more than projected due to an increase in properties being billed.

<sup>(2)</sup> 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), Palasota Dr. (FY 2020), and other annual maintenance projects. The variance is partially offset by contractual services expenditures that were budgeted in street maintenance but categorized as contractual services.

<sup>(3)</sup> Budgeted transfers were based on estimates during the budget process. Due to limited projects related to streets, the actual allocated portion of the 2020 CO was less than estimated.

**CITY OF BRYAN, TEXAS**

**Drainage Fund**

September 30, 2020

(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2020 Amended Budget</b>
<b><u>Revenues</u></b>					
Fees	\$ 999	\$ 962	\$ 37	3.9%	\$ 962
Federal Grants <sup>(1)</sup>	(129)	-	(129)	0.0%	-
Miscellaneous Revenue	4	-	4	0.0%	-
Interest Income	33	50	(17)	-33.2%	50
<b>Total Revenues</b>	<b>908</b>	<b>1,012</b>	<b>(104)</b>	<b>-10.3%</b>	<b>1,012</b>
<b><u>Expenditures</u></b>					
Storm System Capital <sup>(2)</sup>	2,143	2,750	(607)	-22.1%	2,750
Contr. Eng/Planning <sup>(2)</sup>	77	-	77	0.0%	-
Alloc. Costs from City Dept.	70	70	(0)	0.0%	70
Transfer to Other Funds	89	95	(6)	-6.2%	95
Utility Admin reimbursement	56	58	(3)	-4.6%	58
Misc.	4	5	(1)	-19.1%	5
<b>Total Expenditures</b>	<b>2,443</b>	<b>2,978</b>	<b>(536)</b>	<b>-18.0%</b>	<b>2,978</b>
Net Increase/(Decrease)	(1,534)	(1,966)	432	-22.0%	(1,966)
Beginning Operating Funds	3,154	1,329	1,825	137.4%	1,329
<b>Ending Operating Funds</b>	<b>\$ 1,619</b>	<b>\$ (638)</b>	<b>\$ 2,257</b>	<b>-353.8%</b>	<b>\$ (638)</b>
Days of Operating Funds	196	(77)	273		(77)
<b>Target Operating Reserve</b>					
60 Days of Operating Revenues	\$ 160	\$ 160			\$ 160

Operating Funds = Working Capital

<sup>(1)</sup> Federal Grant revenue accrued at end of FY 2019 was more than actual grant revenue received, therefore, revenue must be adjusted to actual receipts.

<sup>(2)</sup> The budget variance is due to timing of storm system projects including: Cherry Creek Circle (FY 2019) drainage improvements, Kazmeier Rd. (FY 2019), Coulter Dr. (FY 2020) reconstruction, Melba Circle (FY 2020), Palasota Dr. (FY 2020) drainage reconstructions, and other miscellaneous projects. 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**  
September 30, 2020  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<b><u>Revenues</u></b>					
Property tax - City	\$ 2,236	\$ 2,220	\$ 17	0.7%	\$ 2,220
Property tax - County	1,264	1,202	62	5.2%	1,202
Interest Income	17	29	(11)	-39.1%	29
<b>Total Revenues</b>	<b>3,518</b>	<b>3,451</b>	<b>67</b>	<b>102.0%</b>	<b>3,451</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service Fund	1,020	1,020	-	0.0%	1,020
Contractual & Project Cost Reimb.	590	590	-	0.0%	590
Transfer to General Fund for Reimb.	500	500	-	0.0%	500
<b>Total Expenditures</b>	<b>2,110</b>	<b>2,110</b>	<b>-</b>	<b>0.0%</b>	<b>2,110</b>
Net Increase/(Decrease)	1,408	1,341	67	5.0%	1,341
Beginning Operating Funds	348	342	5	1.6%	342
<b>Ending Operating Funds</b>	<b>\$ 1,756</b>	<b>\$ 1,683</b>	<b>\$ 73</b>	<b>4.3%</b>	<b>\$ 1,683</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**  
September 30, 2020  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<b><u>Revenues</u></b>					
Property tax - City	\$ 390	\$ 388	\$ 2	0.5%	\$ 388
Interest Income	6	7	(1)	-15.4%	7
<b>Total Revenues</b>	<b>396</b>	<b>395</b>	<b>1</b>	<b>0.3%</b>	<b>395</b>
<b><u>Expenditures</u></b>					
Construction Costs <sup>(1)</sup>	189	200	(11)	-5.5%	200
Parks and Recreation System <sup>(1)</sup>	204	310	(106)	-34.3%	310
Transfer to Debt Service Fund	138	138	(0)	0.0%	138
Transfer to Other Funds	10	10	-	0.0%	10
<b>Total Expenditures</b>	<b>540</b>	<b>658</b>	<b>(117)</b>	<b>-17.8%</b>	<b>658</b>
Net Increase/(Decrease)	(144)	(262)	118	-45.1%	(262)
Beginning Operating Funds	368	113	255	226.9%	113
<b>Ending Operating Funds</b>	<b>\$ 224</b>	<b>\$ (150)</b>	<b>\$ 374</b>	<b>-249.3%</b>	<b>\$ (150)</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 System is under budget due to timing of the Camelot Park Pedestrian Bridge project. This project is expected to be completed in early FY 2021.

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

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2020 Amended Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 206	\$ 200	\$ 6	2.9%	\$ 200
Interest	7	4	3	85.9%	4
<b>Total Revenues</b>	<b>213</b>	<b>204</b>	<b>9</b>	<b>4.5%</b>	<b>204</b>
<b><u>Expenditures</u></b>					
Consulting Services <sup>(1)</sup>	55	-	55	0.0%	-
Downtown Façade Grant Program <sup>(2)</sup>	-	100	(100)	0.0%	100
Buildings	36	57	(21)	-37.5%	57
Parks & Recreation System	-	55	(55)	0.0%	55
<b>Total Expenditures</b>	<b>91</b>	<b>212</b>	<b>(121)</b>	<b>-57.3%</b>	<b>212</b>
Net Increase/(Decrease)	122	(8)	131	-1597.6%	(8)
Beginning Operating Funds	435	470	(35)	-7.4%	470
<b>Ending Operating Funds</b>	<b>\$ 557</b>	<b>\$ 462</b>	<b>\$ 96</b>	<b>20.7%</b>	<b>\$ 462</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>

Operating Funds = Working Capital

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

<sup>(2)</sup> Downtown Façade Grant Program is under budget due to timing of special projects.

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

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2020 Amended Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 256	\$ 253	\$ 2	1.0%	\$ 253
Property tax - County	182	171	11	6.4%	171
Interest Income	3	5	(2)	-43.1%	5
<b>Total Revenues</b>	<b>440</b>	<b>429</b>	<b>11</b>	<b>2.6%</b>	<b>429</b>
<b><u>Expenditures</u></b>					
Transfer to Other Funds	145	145	-	0.0%	145
Transfer to Debt Service	295	295	0	0.0%	295
<b>Total Expenditures</b>	<b>440</b>	<b>440</b>	<b>0</b>	<b>0.0%</b>	<b>440</b>
Net Increase/(Decrease)	1	(11)	11	-105.3%	(11)
Beginning Operating Funds	63	61	2	3.7%	61
<b>Ending Operating Funds</b>	<b>\$ 64</b>	<b>\$ 50</b>	<b>\$ 14</b>	<b>27.0%</b>	<b>\$ 50</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**  
September 30, 2020  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<b><u>Revenues</u></b>					
Property tax - City	\$ 125	\$ 124	\$ 1	1.0%	\$ 124
Property tax - County	89	83	6	7.5%	83
Interest Income	2	3	(1)	-42.0%	3
<b>Total Revenues</b>	<b>216</b>	<b>210</b>	<b>6</b>	<b>3.0%</b>	<b>210</b>
<b><u>Expenditures</u></b>					
Contractual Services	95	95	-	0.0%	95
Transfer to Debt Service <sup>(1)</sup>	110	123	(14)	-11.1%	123
<b>Total Expenditures</b>	<b>205</b>	<b>218</b>	<b>(14)</b>	<b>0.0%</b>	<b>218</b>
Net Increase/(Decrease)	12	(8)	20	-242.8%	(8)
Beginning Operating Funds	59	58	1	2.0%	58
<b>Ending Operating Funds</b>	<b>\$ 71</b>	<b>\$ 50</b>	<b>\$ 21</b>	<b>42.2%</b>	<b>\$ 50</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>

Operating Funds = Working Capital

<sup>(1)</sup> Transfer to Debt Service is under budget due to the refunding of the 2010 CO bond.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Base Revenues					
Retail	\$ 47,567	\$ 48,524	\$ (957)	-2.0%	\$ 48,524
Wholesale	15,644	15,662	(18)	-0.1%	15,662
Fuel Revenues <sup>(1)</sup>	64,478	78,387	(13,909)	-17.7%	78,387
Regulatory Charge Pass Thru	18,120	16,623	1,496	9.0%	16,623
TCOS Revenue	31,180	31,470	(290)	-0.9%	31,470
Other Operating Revenues <sup>(2)</sup>	7,230	3,105	4,125	132.9%	3,105
<i>Total Operating Revenues</i>	<u>184,219</u>	<u>193,771</u>	<u>(9,552)</u>	<u>-4.9%</u>	<u>193,771</u>
<b>Non-Operating Revenues</b>					
Interest Income	3,319	2,808	511	18.2%	2,808
<b>Total Revenues</b>	<u>187,537</u>	<u>196,578</u>	<u>(9,041)</u>	<u>-4.6%</u>	<u>196,578</u>
<b>Expenditures</b>					
<b>Operating Expenditures</b>					
Energy Cost <sup>(3)</sup>	64,478	78,387	(13,909)	-17.7%	78,387
Capacity Cost	780	-	780	0.0%	-
TCOS Expense	18,129	16,623	1,505	9.1%	16,623
TCOS Expense - Wholesale	2,384	2,466	(82)	-3.3%	2,466
Departmental Expenses	24,993	24,760	233	0.9%	24,760
Admin. Reimbursement to COB	3,752	3,752	1	0.0%	3,752
Admin. Reimbursement from COB	(2,010)	(1,968)	(42)	2.1%	(1,968)
<i>Total Operating Expenditures</i>	<u>112,505</u>	<u>124,020</u>	<u>(11,514)</u>	<u>-9.3%</u>	<u>124,020</u>
<b>Non-Operating Expenditures</b>					
Annual Capital <sup>(4)</sup>	27,748	27,235	513	1.9%	27,235
Right of Way Payments	12,934	13,296	(362)	-2.7%	13,296
Debt Service	19,703	19,703	-	0.0%	19,703
Excess Funds Assignment	20,000	20,000	-	0.0%	20,000
<i>Total Non-Operating Expenditures</i>	<u>80,385</u>	<u>80,234</u>	<u>151</u>	<u>0.2%</u>	<u>80,234</u>
<b>Total Expenditures</b>	<u>192,890</u>	<u>204,254</u>	<u>(11,363)</u>	<u>-5.6%</u>	<u>204,254</u>
Net Increase/(Decrease)	(5,353)	(7,675)	2,322	-30.3%	(7,675)
Beginning Operating Cash	82,164	64,538	17,626	27.3%	64,538
	<u>\$ 76,811</u>	<u>\$ 56,862</u>	<u>\$ 19,949</u>	<u>35.1%</u>	<u>\$ 56,862</u>
<b>Rate Stabilization Fund</b>	<u>1,722</u>	<u>1,773</u>	<u>(51)</u>	<u>-2.9%</u>	<u>1,773</u>
<b>Total</b>	<u>\$ 78,533</u>	<u>\$ 58,635</u>	<u>\$ 19,898</u>	<u>33.9%</u>	<u>\$ 58,635</u>
Days of Operating Funds	<u>231</u>	<u>173</u>	<u>59</u>		<u>173</u>
<b>Minimum Operating Reserve Requirement</b>					
90 Days of Operating Expenses	\$ 31,005	\$ 31,005			\$ 31,005
<b>Target Operating Reserve</b>					
175 Days of Operating Expenses	\$ 37,895	\$ 37,895			\$ 37,895

<sup>(1)</sup> Fuel revenues are lower than budget due to lower volume sales and fuel rate reductions.

<sup>(2)</sup> Other Operating Revenues are over budget due to a working capital refund from TMPA.

<sup>(3)</sup> See Fuel revenue variance explanation. BTU defers differences between Fuel Revenues and Energy Costs to future billings.

<sup>(4)</sup> Capital expenditures are lower than budget due to timing of FY 2020 projects.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Base Revenues	27,410	28,347	(937)	-3.3%	28,347
Fuel Revenues <sup>(1)</sup>	12,295	15,646	(3,351)	-21.4%	15,646
Regulatory Charge Pass Thru	5,786	5,126	661	12.9%	5,126
Other Operating Revenues	358	450	(92)	-20.4%	450
<i>Total Operating Revenues</i>	<u>45,850</u>	<u>49,569</u>	<u>(3,719)</u>	<u>-7.5%</u>	<u>49,569</u>
<b>Non-Operating Revenues</b>					
Interest Income	449	512	(64)	-12.4%	512
<b>Total Revenues</b>	<u>46,299</u>	<u>50,081</u>	<u>(3,783)</u>	<u>-7.6%</u>	<u>50,081</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenditures</b>					
Purchased Power - Base	10,800	10,969	(169)	-1.5%	10,969
Purchased Power - Fuel <sup>(2)</sup>	12,295	15,646	(3,351)	-21.4%	15,646
Regulatory Charge	5,786	5,126	661	12.9%	5,126
Departmental Expense	2,537	3,107	(534)	-17.4%	3,107
<i>Total Operating Expenditures</i>	<u>31,419</u>	<u>34,848</u>	<u>(3,393)</u>	<u>-9.7%</u>	<u>34,848</u>
<b>Non-Operating Expenditures</b>					
Annual Capital <sup>(3)</sup>	7,292	12,203	(4,911)	-40.2%	12,203
Debt Service	2,977	2,977	-	0.0%	2,977
<i>Total Non-Operating Expenditures</i>	<u>10,269</u>	<u>15,179</u>	<u>(4,911)</u>	<u>-32.3%</u>	<u>15,179</u>
<b>Total Expenditures</b>	<u>41,688</u>	<u>50,027</u>	<u>(8,303)</u>	<u>-16.6%</u>	<u>50,027</u>
Net Increase/(Decrease)	4,611	54	4,520	5001.0%	54
Beginning Operating Cash	17,140	13,488	3,652		13,488
<b>Ending Operating Cash</b>	<u>\$ 21,751</u>	<u>\$ 13,543</u>	<u>\$ 8,172</u>	<u>60.2%</u>	<u>\$ 13,543</u>
Days of Operating Funds	<u>228</u>	<u>142</u>	<u>86</u>		<u>142</u>
<b>Minimum Operating Reserve Requirement</b>					
45 Days of Operating Expenses	\$ 4,351	\$ 4,351			\$ 4,351
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 5,802	\$ 5,802			\$ 5,802

<sup>(1)</sup> Fuel revenues are lower than budget due to lower volume sales and a fuel rate reduction.

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

<sup>(3)</sup> Capital expenditures are lower than budget due to timing of FY 2020 projects.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Water Sales <sup>(1)</sup>	\$ 13,469	\$ 12,600	\$ 869	6.9%	\$ 12,600
Water Penalties	107	134	(27)	-20.2%	134
Miscellaneous	478	563	(84)	-15.0%	563
<i>Total Operating Revenues</i>	<u>14,054</u>	<u>13,297</u>	<u>758</u>	<u>5.7%</u>	<u>13,297</u>
<b>Non-Operating Revenues</b>					
Interest Income	136	210	(74)	-35.4%	210
Water Tap Fees <sup>(2)</sup>	292	165	127	77.0%	165
Oil & Gas Royalty	3	0	3	3170.7%	0
Inventory markup	23	21	2	9.7%	21
Miscellaneous non-operating income <sup>(3)</sup>	211	53	158	298.5%	53
Transfers from Other Funds	24	24	(0)	0.0%	24
<i>Total Non-Operating Revenues</i>	<u>690</u>	<u>474</u>	<u>216</u>	<u>45.6%</u>	<u>474</u>
<b>Total Revenues</b>	<u>14,744</u>	<u>13,770</u>	<u>974</u>	<u>7.1%</u>	<u>13,770</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Water Administration <sup>(4)</sup>	813	662	151	22.8%	662
Water Production <sup>(5)</sup>	2,551	2,988	(437)	-14.6%	2,988
Water Distribution	2,563	2,656	(93)	-3.5%	2,656
General & Admin. Reimbursement	508	508	(0)	0.0%	508
Transfer to Other Funds	73	73	-	0.0%	73
Transfer to BTU	645	578	67	11.7%	578
<i>Total Operating Expenses</i>	<u>7,153</u>	<u>7,464</u>	<u>(311)</u>	<u>-4.2%</u>	<u>7,464</u>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(6)</sup>	756	2,740	(1,984)	-72.4%	2,740
Right of Way Payments	697	665	32	4.8%	665
Paying Agent Fee & Misc. Debt Expense	1	15	(14)	-93.2%	15
Bond Sale Expense	80	20	60	302.4%	20
Debt Service	3,841	3,924	(83)	-2.1%	3,924
<i>Total Non-Operating Expenses</i>	<u>5,375</u>	<u>7,364</u>	<u>(1,989)</u>	<u>-27.0%</u>	<u>7,364</u>
<b>Total Expenditures</b>	<u>12,528</u>	<u>14,828</u>	<u>(2,300)</u>	<u>-15.5%</u>	<u>14,828</u>
Net Increase/(Decrease)	2,216	(1,058)	3,274	-309.5%	(1,058)
Beginning Operating Funds	6,544	6,076	468	7.7%	6,076
<b>Ending Operating Funds</b>	<u>\$ 8,760</u>	<u>\$ 5,018</u>	<u>\$ 3,742</u>	<u>74.6%</u>	<u>\$ 5,018</u>
Days of Operating Funds	423	242	180		242
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,244	\$ 1,244			\$ 1,244

Operating Funds = Working Capital

<sup>(1)</sup> Water Sales: Residential sales are over budget by \$572k and commercial sales are over budget by \$297k due to a drier than average Fall and Spring. The budget estimates are based on historical trends.

<sup>(2)</sup> Water tap fees are over budget by \$127k due to more than expected construction projects.

<sup>(3)</sup> The budget variance is primarily due to waterline reimbursements from previous year projects including Linda Lane and BISD-SFA.

<sup>(4)</sup> The budget variance is due to water system maintenance which is over budget by \$120k, legal services which is over budget by \$39k, and salaries and benefits which are over budget by \$10k. The variance is partially offset by contractual engineering and planning which is under budget by \$11k, and building maintenance which is under budget by \$3k.

<sup>(5)</sup> Water Production: The budget variance is due to utilities which are under budget by \$197k, maintenance which is under budget by \$154k, salaries and benefits which are under budget by \$63k (currently 1.5 vacancies), and contractual engineering which is under budget by \$18k.

<sup>(6)</sup> The budget variance is due to timing of capital projects.



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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Sewer System Revenue <sup>(1)</sup>	\$ 12,501	\$ 12,200	\$ 301	2.5%	\$ 12,200
Sewer Penalties	86	124	(38)	-30.7%	124
Miscellaneous	5	6	(0)	-8.0%	6
Pretreatment Fees	510	585	(75)	-12.9%	585
Oil/Gas Permit Fees	40	40	-	0.0%	40
Mobile Food Vendors	22	15	7	44.3%	15
Hauler & Sewer Inspection Fees	10	7	3	41.0%	7
<i>Total Operating Revenues</i>	<u>13,173</u>	<u>12,977</u>	<u>196</u>	<u>1.5%</u>	<u>12,977</u>
<b>Non-Operating Revenues</b>					
Sewer Tap Fees	210	120	90	75.0%	120
Miscellaneous-Non Operating	23	29	(6)	-19.2%	29
Transfers from Other Funds	268	268	(0)	0.0%	268
Interest Income	172	225	(53)	-23.6%	225
<i>Total Non-Operating Revenues</i>	<u>674</u>	<u>642</u>	<u>31</u>	<u>4.9%</u>	<u>642</u>
<b>Total Revenues</b>	<u>13,847</u>	<u>13,619</u>	<u>228</u>	<u>1.7%</u>	<u>13,619</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Wastewater Administration <sup>(2)</sup>	505	638	(133)	-20.8%	638
Wastewater Collection	2,308	2,346	(37)	-1.6%	2,346
Wastewater Pre-Treatment	73	100	(27)	-26.8%	100
Wastewater Treatment <sup>(3)</sup>	2,674	2,933	(259)	-8.8%	2,933
Environmental Services	636	654	(18)	-2.8%	654
General & Admin Reimbursement	538	538	0	0.0%	538
Transfer to Other Funds	48	48	0	0.0%	48
Transfer to BTU	536	565	(29)	-5.1%	565
<i>Total Operating Expenses</i>	<u>7,318</u>	<u>7,821</u>	<u>(503)</u>	<u>-6.4%</u>	<u>7,821</u>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(4)</sup>	2,953	5,543	(2,590)	-46.7%	5,543
Right of Way Payments	625	646	(21)	-3.2%	646
Paying Agent Fee	1	5	(4)	-89.0%	5
Debt Service	3,710	3,711	(1)	0.0%	3,711
<i>Total Non-Operating Expenses</i>	<u>7,288</u>	<u>9,905</u>	<u>(2,617)</u>	<u>-26.4%</u>	<u>9,905</u>
<b>Total Expenditures</b>	<u>14,607</u>	<u>17,726</u>	<u>(3,120)</u>	<u>-17.6%</u>	<u>17,726</u>
Net Increase/(Decrease)	(760)	(4,107)	3,347	-81.5%	(4,107)
Beginning Operating Funds	10,404	8,354	2,050	24.5%	8,354
<b>Ending Operating Funds</b>	<u>\$ 9,644</u>	<u>\$ 4,246</u>	<u>\$ 5,397</u>	<u>127.1%</u>	<u>\$ 4,246</u>
Days of Operating Funds	444	195			195
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,304	\$ 1,304			\$ 1,304

Operating Funds = Working Capital

<sup>(1)</sup> Sewer System Revenue: The budget variance is due to an increase in residential sales which are over budget by \$178k and commercial sales which are over budget by \$123k.

<sup>(2)</sup> Wastewater Admin: The budget variance is due to contractual engineering which is under budget by \$66k due to timing of projects, salaries and benefits which are under budget by \$29k (primarily due to temporary employee vacancies), and contractual services which are under budget by \$22k.

<sup>(3)</sup> Wastewater Treatment: The budget variance is primarily due to utilities which are under budget by \$169k, chemical supplies which are under budget by \$46k, contractual services which are under budget by \$28k, professional services which are under budget by \$19k, system maintenance which is under budget by \$12k, training which is under budget by \$10k, and rentals which are under budget by \$8k.  
The variance is partially offset by salaries and benefits which are over budget by \$48k (currently no vacancies).

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

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Residential Refuse	\$ 4,533	\$ 4,512	\$ 20	0.5%	\$ 4,512
Commercial Refuse	3,647	3,640	7	0.2%	3,640
Penalties	59	89	(30)	-33.4%	89
License & Permit Fees	78	70	8	10.8%	70
Recycling	8	32	(24)	-74.3%	32
Miscellaneous	5	8	(4)	-43.8%	8
<i>Total Operating Revenues</i>	<u>8,329</u>	<u>8,351</u>	<u>(22)</u>	<u>-0.3%</u>	<u>8,351</u>
<b>Non-Operating Revenues</b>					
Interest Income	101	50	51	101.6%	50
Transfers/Reimbursements <sup>(1)</sup>	272	111	161	144.6%	111
<i>Total Non-Operating Revenues</i>	<u>373</u>	<u>161</u>	<u>211</u>	<u>131.3%</u>	<u>161</u>
<b>Total Revenues</b>	<u>8,702</u>	<u>8,512</u>	<u>189</u>	<u>2.2%</u>	<u>8,512</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Administration <sup>(2)</sup>	4,803	5,071	(268)	-5.3%	5,071
Call Center	305	349	(44)	-12.7%	349
Recycling	385	445	(60)	-13.5%	445
<i>Total Operating Expenses</i>	<u>5,492</u>	<u>5,865</u>	<u>(372)</u>	<u>-6.4%</u>	<u>5,865</u>
<b>Non-Operating Expenses</b>					
General & Admin. Reimbursement	506	506	(0)	0.0%	506
Transfer to Wastewater	15	15	(0)	0.0%	15
Transfer to BTU	606	574	32	5.7%	574
Transfer to Other Funds <sup>(3)</sup>	384	6	378	0.0%	6
Right of Way Payments	409	412	(3)	-0.7%	412
Annual Capital <sup>(4)</sup>	654	1,176	(522)	-44.4%	1,176
<i>Total Non-Operating Expenses</i>	<u>2,574</u>	<u>2,688</u>	<u>(114)</u>	<u>-4.2%</u>	<u>2,688</u>
<b>Total Expenditures</b>	<u>8,067</u>	<u>8,553</u>	<u>(487)</u>	<u>-5.7%</u>	<u>8,553</u>
Net Increase/(Decrease)	635	(41)	676	-1656.5%	(41)
Beginning Operating Funds	6,241	5,901	341	5.8%	5,901
<b>Ending Operating Funds</b>	<u>\$ 6,876</u>	<u>\$ 5,860</u>	<u>\$ 1,017</u>	<u>17.4%</u>	<u>\$ 5,860</u>
Days of Operating Funds	422	360	62		360
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 977	\$ 977			\$ 977

Operating Funds = Working Capital

<sup>(1)</sup> Transfers/Reimbursements: The budget variance is due to a true-up of reimbursement resolutions from FY 2019.

<sup>(2)</sup> Administration: The budget variance is due to operating expenses which are under budget including: contractual services/labor by \$233k, due to decreases in rates for tipping fees, equipment maintenance by \$74k, uncollectible accounts allowance by \$33k, and office supplies by \$20k. The variance is partially offset by salaries and benefits which are over budget by \$96k which consists of employer-paid health insurance premiums of \$31k due to an increase in rates and unbudgeted temporary employees.

<sup>(3)</sup> Transfer to Other Funds: The budget variance is due to a balance transfer of reimbursement resolutions to the General Fund.

<sup>(4)</sup> Annual Capital: The budget variance is due to timing of heavy machinery and equipment purchases.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Rent	\$ 231	\$ 231	\$ (0)	-0.1%	\$ 231
Fuel Revenue	287	356	(69)	-19.3%	356
<i>Total Operating Revenues</i>	<u>518</u>	<u>587</u>	<u>(69)</u>	<u>-11.7%</u>	<u>587</u>
<b>Non-Operating Revenues</b>					
Grants	-	50	(50)	0.0%	50
Interest Income	1	1	(1)	-39.2%	1
Misc. Revenues	2	1	1	77.3%	1
Transfers from Other Funds	190	187	3	1.6%	187
<i>Total Non-Operating Revenues</i>	<u>193</u>	<u>239</u>	<u>(47)</u>	<u>-19.5%</u>	<u>239</u>
<b>Total Revenues</b>	<u>710</u>	<u>826</u>	<u>(115)</u>	<u>-14.0%</u>	<u>826</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	202	190	12	6.1%	190
Supplies	9	12	(3)	-23.0%	12
Fuel for Resale	184	254	(70)	-27.5%	254
Maintenance	23	12	11	93.7%	12
Other Services and Charges	50	37	13	34.6%	37
<i>Total Operating Expenses</i>	<u>468</u>	<u>505</u>	<u>(37)</u>	<u>-7.3%</u>	<u>505</u>
<b>Non-Operating Expenses</b>					
Debt Service	82	82	(0)	0.0%	82
Annual Capital <sup>(1)</sup>	16	120	(104)	-86.5%	120
General & Admin. Reimbursement	125	125	-	0.0%	125
<i>Total Non-Operating Expenses</i>	<u>223</u>	<u>326</u>	<u>(104)</u>	<u>-31.8%</u>	<u>326</u>
<b>Total Expenditures</b>	<u>691</u>	<u>832</u>	<u>(141)</u>	<u>-16.9%</u>	<u>832</u>
Net Increase/(Decrease)	20	(6)	25	-436.1%	(6)
Beginning Operating Funds	82	91	(9)	-9.5%	91
<b>Ending Operating Funds</b>	<u>\$ 102</u>	<u>\$ 85</u>	<u>\$ 17</u>	<u>19.8%</u>	<u>\$ 85</u>
Days of Operating Funds	72	60	12		60
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 84	\$ 84			\$ 84

Operating Funds = Working Capital

<sup>(1)</sup> Annual Capital is under budget due to timing of capital purchases.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<b><u>Revenues</u></b>					
Interest Income	\$ 58	\$ 52	\$ 6	11.5%	\$ 52
Misc. Revenues <sup>(1)</sup>	1,835	-	1,835	0.0%	-
<b>Total Revenues</b>	<b>1,894</b>	<b>52</b>	<b>1,841</b>	<b>3527.4%</b>	<b>52</b>
<b><u>Expenditures</u></b>					
Utilities Services	3	-	3	0.0%	-
Annual Capital <sup>(2)</sup>	246	1,300	(1,054)	-81.1%	1,300
Liability Insurance	3	4	(0)	-1.4%	4
Miscellaneous Charges	80	-	80	0.0%	-
Alloc Cost From City Dept.	46	46	0	0.0%	46
Transfer to General Fund	500	500	-	0.0%	500
<b>Total Expenditures</b>	<b>879</b>	<b>1,849</b>	<b>(971)</b>	<b>-52.5%</b>	<b>1,849</b>
Net Increase/(Decrease)	1,015	(1,797)	2,812	-156.5%	(1,797)
Beginning Operating Funds	3,819	2,610	1,209	46.3%	2,610
<b>Ending Operating Funds</b>	<b>\$ 4,834</b>	<b>\$ 813</b>	<b>\$ 4,021</b>	<b>494.6%</b>	<b>\$ 813</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>

Operating Funds = Working Capital

<sup>(1)</sup> Unbudgeted Miscellaneous Revenues include \$1,835k of proceeds from Traditions land sales consisting of five Mahogany lots totaling \$646k and two lots on BioMedical Way totaling \$1,178k.

<sup>(2)</sup> Annual Capital is under budget due to timing of capital purchases based on available opportunities.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Defensive Driving Fees	\$ -	\$ 0	\$ (0)	0.0%	\$ 0
Liability/Workers Comp Ins Premiums <sup>(1)</sup>	2,618	2,354	264	11.2%	2,354
<i>Total Operating Revenues</i>	<u>2,618</u>	<u>2,354</u>	<u>264</u>	<u>11.2%</u>	<u>2,354</u>
<b>Non-Operating Revenues</b>					
Interest Income	59	72	(13)	-17.7%	72
Miscellaneous revenues	6	5	2	0.0%	5
S/L Aggregate Refund	165	152	13	0.0%	152
Insurance Reimbursements	38	5	33	0.0%	5
<i>Total Non-Operating Revenues</i>	<u>268</u>	<u>234</u>	<u>34</u>	<u>14.5%</u>	<u>234</u>
<b>Total Revenues</b>	<u>2,886</u>	<u>2,588</u>	<u>298</u>	<u>11.5%</u>	<u>2,588</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Personnel Services	536	558	(22)	-4.0%	558
Supplies	99	85	13	15.8%	85
Maintenance	0	2	(1)	-71.7%	2
Other Services & Charges	90	167	(76)	-45.9%	167
Judgment & Damage Claims	21	40	(19)	-46.4%	40
Liability Insurance	632	638	(6)	-0.9%	638
Claims Administration	47	50	(3)	-5.0%	50
Workers Comp & Liability Claims <sup>(2)</sup>	552	1,049	(497)	-47.4%	1,049
<i>Total Operating Expenses</i>	<u>1,977</u>	<u>2,588</u>	<u>(611)</u>	<u>-23.6%</u>	<u>2,588</u>
<b>Non-Operating Expenses</b>					
Annual Capital	30	-	30	0.0%	-
Allocated Cost from City Depts.	188	188	-	0.0%	188
Transfer to Other Funds	100	100	-	0.0%	100
<i>Total Non-Operating Expenses</i>	<u>318</u>	<u>288</u>	<u>30</u>	<u>10.3%</u>	<u>288</u>
<b>Total Expenditures</b>	<u>2,295</u>	<u>2,876</u>	<u>(581)</u>	<u>-20.2%</u>	<u>2,876</u>
Net Increase/(Decrease)	591	(288)	879	-305.0%	(288)
Beginning Operating Funds	3,539	2,983	555	18.6%	2,983
<b>Ending Operating Funds</b>	<u>\$ 4,130</u>	<u>\$ 2,695</u>	<u>\$ 1,435</u>	<u>53.2%</u>	<u>\$ 2,695</u>
Days of Operating Funds	574	375	200		375
<b>Target Operating Reserve</b>	\$ 2,400	\$ 2,400			\$ 2,400

Operating Funds = Working Capital

<sup>(1)</sup> Workers Comp premiums are conservatively budgeted based on departmental vacancies. During FY 2020, overall vacancies

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Employee Contributions	\$ 2,326	\$ 2,404	\$ (78)	-3.2%	\$ 2,404
City Contributions <sup>(1)</sup>	10,820	9,699	1,121	11.6%	9,699
Retiree Health Premiums	661	642	19	3.0%	642
<i>Total Operating Revenues</i>	<u>13,807</u>	<u>12,745</u>	<u>1,062</u>	<u>8.3%</u>	<u>12,745</u>
<b>Non-Operating Revenues</b>					
Interest Income	30	40	(10)	-24.7%	40
Stop/Loss Aggregate Refund <sup>(2)</sup>	319	-	319	0.0%	-
Flex Admin Fee	9	11	(2)	-18.6%	11
Health Claim Rebates <sup>(3)</sup>	610	300	310	103.3%	300
BISD Reimbursement	325	357	(32)	-9.0%	357
Transfers In	100	100	-	0.0%	100
<i>Total Non-Operating Revenues</i>	<u>1,393</u>	<u>808</u>	<u>586</u>	<u>72.5%</u>	<u>808</u>
<b>Total Revenues</b>	<u>15,200</u>	<u>13,552</u>	<u>1,648</u>	<u>12.2%</u>	<u>13,552</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Administrative Reimbursements	186	186	0	0.0%	186
Claims Administration	12	14	(2)	-12.2%	14
Health Insurance Administration	543	503	40	7.9%	503
Health Insurance Claims <sup>(4)</sup>	12,207	11,518	689	6.0%	11,518
Health Saving Account	191	124	68	55.0%	124
Employee Assistance Program	14	14	0	1.9%	14
Affordable Care Act Compliance Fees	5	6	(1)	-9.5%	6
Stop Loss Premium	991	932	59	6.3%	932
<i>Total Operating Expenses</i>	<u>14,151</u>	<u>13,297</u>	<u>854</u>	<u>6.4%</u>	<u>13,297</u>
<b>Non-Operating Expenses</b>					
Employee Health Center	330	357	(27)	-7.5%	357
BISD Health Center Expense	330	357	(27)	-7.7%	357
<i>Total Non-Operating Expenses</i>	<u>660</u>	<u>714</u>	<u>(54)</u>	<u>-7.6%</u>	<u>714</u>
<b>Total Expenditures</b>	<u>14,811</u>	<u>14,011</u>	<u>800</u>	<u>5.7%</u>	<u>14,011</u>
Net Increase/(Decrease)	389	(459)	848	-184.9%	(459)
Beginning Operating Funds	1	395	(395)	-99.9%	395
<b>Ending Operating Funds</b>	<u>\$ 390</u>	<u>\$ (63)</u>	<u>\$ 453</u>	<u>-716.9%</u>	<u>\$ (63)</u>
Days of Operating Funds	11	(2)	12		(2)
<b>Target Operating Reserve</b>					
30 Days of Budgeted Expenditures	\$ 1,108	\$ 1,108			\$ 1,108

Operating Funds = Working Capital

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

<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 from OptumRx for participation in a prescription drug rebate program. The variance is due to timing of receipts for the rebates.

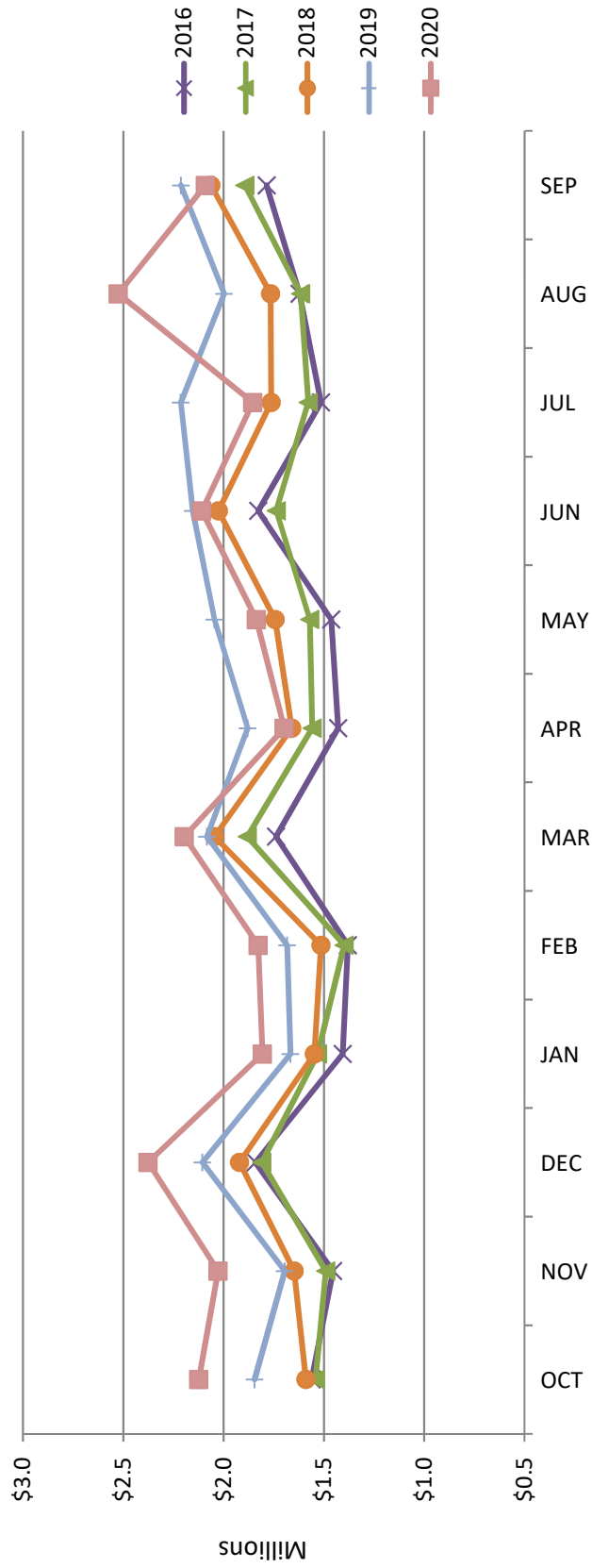
<sup>(4)</sup> The budget for claims is based on historical experience. Actual claims and timing of claims expense will vary year to year. For the month of September, health insurance claims were \$1,950k. The budget will be amended for the overage.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Amended Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Inventory Mark-up	\$ 8	\$ 9	\$ (1)	-8.7%	\$ 9
Fuel Mark-up	59	60	(1)	-1.8%	60
<i>Total Operating Revenues</i>	<u>67</u>	<u>69</u>	<u>(2)</u>	<u>-2.7%</u>	<u>69</u>
<b>Non-Operating Revenues</b>					
Interest Income	1	0	1	369.6%	0
Misc. Revenues	0	0	(0)	-95.8%	0
Transfers from Other Funds	250	250	0	0.0%	250
<i>Total Non-Operating Revenues</i>	<u>250</u>	<u>250</u>	<u>0</u>	<u>0.1%</u>	<u>250</u>
<b>Total Revenues</b>	<u>317</u>	<u>319</u>	<u>(2)</u>	<u>-0.5%</u>	<u>319</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Salaries and Benefits	231	226	4	1.9%	226
Supplies	17	18	(1)	-4.6%	18
Maintenance	2	2	(0)	-8.6%	2
Other Services and Charges	83	81	2	2.2%	81
<b>Total Expenditures</b>	<u>333</u>	<u>328</u>	<u>5</u>	<u>1.6%</u>	<u>328</u>
Net Increase/(Decrease)	(15)	(8)	(7)	80.9%	(8)
Beginning Operating Funds	19	13	6	45.4%	13
<b>Ending Operating Funds</b>	<u>\$ 3</u>	<u>\$ 4</u>	<u>\$ (1)</u>	<u>-23.3%</u>	<u>\$ 4</u>
Days of Operating Funds	4	5	(1)		5
<b>Minimum Target Fund Balance ≥ \$0</b>	\$ -	\$ -			\$ -

Operating Funds = Working Capital

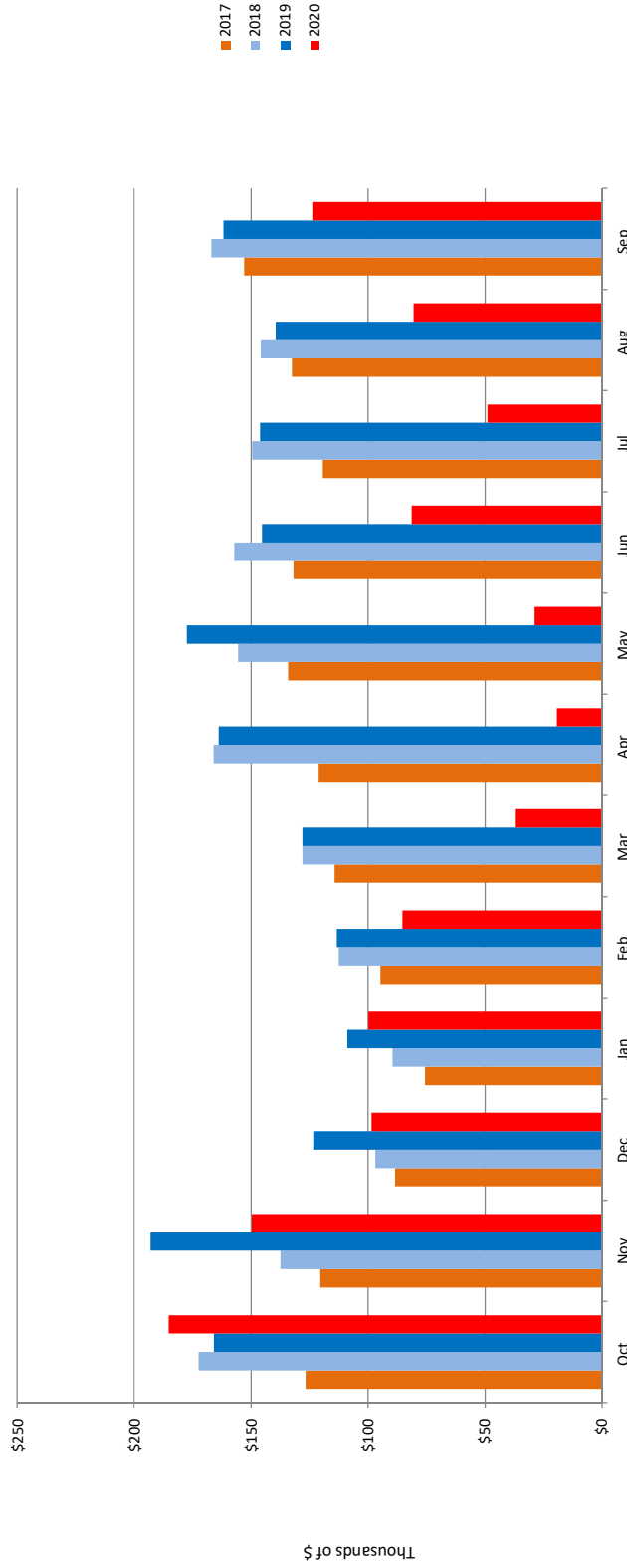
### City of Bryan Sales Tax Analysis\* Current & Last Four Fiscal Years



\* 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 <sup>(1)</sup>	\$ 165,899	\$ 193,036	\$ 123,421	\$ 108,860	\$ 113,396	\$ 128,066	\$ 163,860	\$ 177,451	\$ 145,400	\$ 146,205	\$ 139,558	\$ 161,854	\$ 1,767,005	
Total for FY 2020	\$ 185,266	\$ 149,723	\$ 98,546	\$ 99,887	\$ 85,352	\$ 37,241	\$ 19,364	\$ 28,907	\$ 81,467	\$ 49,067	\$ 80,646	\$ 123,861	\$ 1,039,327	
Monthly budget	\$ 162,466	\$ 180,568	\$ 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	\$ 1,725,000
													\$Over/(Under) YTD	\$ (685,673)
													% Over/(Under) YTD	-39.75%
													FY2020 Budget	\$ 1,725,000

<sup>(1)</sup> The Stella (Atlas Hotel) remitted payments for March due April, April due May, and May due June, in June 2019. The payments were \$23,389.42, \$30,408.10 and \$37,926.77 respectively and were correctly allocated in August 2020.