



CITY OF BRYAN
The Good Life, Texas Style.™

QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2019

FOR THE NINE MONTHS ENDING JUNE 30, 2019

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CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
June 30, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2019 Adopted Budget
Governmental Funds				
General	\$ 9,051	\$ 5,781	\$ 3,270	\$ (807)
Hotel/Motel Tax	252	121	131	6
Oil & Gas Fund	580	115	465	242
Capital Reserve Fund	55	37	19	49
Debt Service	6,247	6,474	(227)	(815)
Street Improvement Fund	1,413	575	838	(1,188)
Drainage Improvement	(203)	417	(620)	(115)
TIRZ #10-Traditions	1,102	1,540	(438)	(120)
TIRZ #19-Nash Street	266	148	118	(79)
TIRZ #21-Downtown Bryan	117	40	77	58
TIRZ #22-Target	257	245	12	(10)
TIRZ #22-North	92	51	41	(73)
Community Development	(39)	80	(119)	-
Grant Fund	(34)	-	(34)	-
Court Technology	14	20	(7)	27
Miscellaneous Trusts	53	-	53	-
Enterprise Funds				
BTU - City	41,807	23,900	17,907	(6,942)
BTU - Rural	7,610	1,827	5,784	137
Water	(2,838)	(2,543)	(295)	(1,188)
Wastewater	(1,903)	(3,133)	1,230	(3,590)
Solid Waste	1,214	879	336	0
Airport	21	108	(87)	(52)
Bryan Commerce & Development	(217)	4	(221)	5
Internal Service Funds				
Self-Insurance Fund	646	(212)	858	(36)
Employee Benefits Fund	138	(4)	142	142
Warehouse Fund	13	8	5	7
Change in Fund Balance	\$ 65,714	\$ 36,477	\$ 29,237	\$ (14,341)

General Fund

The General Fund fund balance available for operations at June 30, 2019 was \$31,396k, or 148 days of operating expenditures. This balance is \$4,761k, or 17.9%, above projections. This variance is mainly due to revenues being higher than projected, expenditures that are under budget and a higher than expected beginning fund balance. Revenues and right-of-way (ROW) payments for the General Fund are over budget by \$2,122k, or 3.5%, and expenditures are under budget by \$1,148k, or 2.1%. A discussion of the revenue and expenditure variances is included below.

Revenue Narrative

Through June of FY 2019, General Fund revenues, not including ROW payments, are \$1,884k, or 3.8%, over budget. Overall, revenue variances are under budget in all categories except City sales taxes, grants, miscellaneous revenues, and ROW payments. Notable revenue variances include:

Sales tax: Actual sales tax receipts of \$17,025k through June of FY 2019 are \$1,004k, or 6.3%, over budget, and are \$1,460k, or 8.6%, above FY 2018 collections through the same period. Notable increases were seen in manufacturing, professional services, finance and rentals, wholesale, hotels and food services. These categories appear to be primarily influenced by greater oil and gas activity. This growth is slightly offset by a decline in construction.

Property tax: Property tax revenue collections of \$24,019 are \$106k, or 0.4%, under budget. Through June, 96.2% of budgeted property tax revenues have been collected. In FY 2018, property tax revenues were 95.8% collected through June.

Charges for Services: Charges for services of \$3,903k are \$173k, or 4.2%, under budget through June of FY 2019. This variance is due to revenues from parks and recreation programs, including golf that are under budget by \$229k, or 17.5%, due to the continuous rain in the Fall and Spring, and ambulance and vital statistics that are under budget by \$75k, or 4.1%. The variance is partially offset by mowing and demolition revenues that are over budget by \$87k.

Miscellaneous: Miscellaneous revenues of \$2,566k are over budget by \$946k, or 58.4%. This variance is due to interest income that is over budget by \$308k, fire reimbursed expenses of \$269k, unbudgeted auction proceeds of \$123k, TXDOT refund of \$97k, payment-in-lieu-of-taxes agreement with Axis Pipe and Tube that is over budget by \$67k, and library donations that are over budget by \$56k.

ROW Payments: The BTU ROW payments are over budget due to a true-up for FY 2016–2018 of \$423k.

Expenditure Narrative

Through June of FY 2019, General Fund operating expenditures are \$1,148k, or 2.1%, under budget. Expense variances are largely due to the timing of projects and staff vacancies. Notable expenditure variances include:

Public Safety: Public Safety is over budget \$432k, or 1.4%. Municipal Court is under budget by \$239k. Salaries and benefits are under budget by \$119k due to a vacant position, utility expenses are under budget by \$61k, miscellaneous expenses are under budget by \$33k, and supplies are under budget by \$15k, due to timing. Police salaries are over budget due to unbudgeted retirement payouts of \$237k, and supplies are over budget by \$36k due to timing. Fire and EOC is over budget by \$673k. Salaries and benefits are over budget by \$274k, partially due to overtime as a result of a current vacancy and vacancies earlier in the year. Supplies are over budget by \$220k which includes protective equipment and uniforms, and capital expenditures are over budget by \$96k due to the purchase of breathing apparatus equipment. The budget variance for Animal Center is due to salaries and benefits that are under budget by \$70k and capital expenditures that are under budget by \$68k due to timing of vehicle purchases.

Public Works: Public Works is under budget \$538k, or 12.0%. The budget variance is primarily due to vacancies in Engineering resulting in salaries and benefits being under budget by \$265k and contractual expenses that are under budget by \$295k due to the timing of projects.

Community Services: Community Services is under budget by \$127k, or 1.8%. The budget variance is primarily due to salaries and benefits that are under budget by \$452k, and supplies and miscellaneous expenses that are under budget by \$375k, due to the timing of seasonal employees and activities. The variance is partially offset by capital expenditures that are over budget by \$534K due to unbudgeted expenditures for Siena Park which will be included in a future budget amendment. Maintenance and utility expenses are also over budget by \$166k.

Support Services: Support Services is under budget by \$176k, or 2.0%. Salaries and benefits are under budget by \$309k, due to vacant positions during the year, supplies are under budget by \$55k, utilities/professional services are under budget by \$118k and other miscellaneous expenses are under budget by \$190k. The variance is partially offset by maintenance costs that are over budget by \$181k and capital expenditures that are over budget by \$315k, due to Information Technology FY 2018 fiber projects.

General Admin: General Admin is under budget by \$289k, or 7.8%. Miscellaneous expenses are under budget by \$126k due to timing and salaries and benefits that are under budget by \$77k due to vacancies.

Non-departmental: Non-departmental is under budget by \$574k, or 15.0%, due to the timing of payments for contractual obligations for Chapter 380 incentive agreements that accounts for \$362k of the budget variance. Also, the Economic Development Foundation has a fund balance that will cover operations for FY 2019 therefore funding of \$138k from the City is not expected to be necessary.

Other Funds

Special Revenue Funds

Hotel Tax Fund: Hotel Tax Fund revenues are over budget by \$278k, or 24.7%, due to higher than expected room night activity. Expenditures are also over budget by \$148k, or 14.7%, due to timing.

Debt Service Fund: Revenues are slightly under budget by \$212k, or 2.7%, due to the timing of property tax collections.

TIRZ 10: Expenditures are over budget by \$250k, or 17.2%, due the timing of project cost reimbursement payments.

TIRZ 19: Expenditures are below budget by \$116K, or 89.2%, due the timing of project cost reimbursements. The developer is collecting documentation to submit for reimbursement.

Enterprise Funds

BTU - City: Revenues are over budget by \$14,138k, or 11.1%, mainly due to TMPA net revenues from operations and a refund of TMPA reserves. Departmental O&M is under budget by \$2,715k, or 14.7%, due to the timing of expenditures. Capital expenditures are under budget by \$5,287k, or 42.0%, due to the timing of capital projects.

BTU - Rural: Revenues are under budget by \$1,748k, or 5.0%. Rural base revenues are lower than budget due to budget projections for May being higher than historical trends. Additionally, average usage (mwh) in May was lower than historical averages. Departmental O&M is under budget by \$1,820k, or 60.1%, due to timing. Capital expenditures are under budget by \$4,519k, or 66.1%, due to slower growth in the Rural system (mainly in College Station) and the timing of FY 2019 capital projects.

Water Fund: Revenues are under budget by \$302k, or 3.5%, due to commercial sales that are under budget by \$417k and other sales to public authorities that are under budget by \$51k, due to a decrease in sales to Wellborn Special Utility District. The variance is partially offset by residential sales that are over budget by \$192k. Capital expenditures are over budget by \$774k, or 37.2%, due to activity from FY 2018 projects. A budget amendment will be taken to City Council later in this fiscal year.

Wastewater Fund: Revenues are over budget by \$856k, or 9.0%, due to an increase in commercial sales during FY 2019.

BCD: Expenditures are over budget by \$257k, or 714.5%, due to the purchase of land adjacent to the old municipal golf course. A budget amendment will be proposed for the land purchases.

Internal Service Funds

Self Insurance Fund: Revenues are over budget by \$524k, or 25.5%. This is partially due to stop-loss aggregate refunds which are \$366k over budget. These are funds that offset claims that are over a certain dollar threshold. Interest income is over budget by \$42k and insurance premiums for liability/work compensation are over budget by \$94k, or 4.7%.

Employee Benefits Fund: Expenditures in this fund are over budget by \$445k, or 5.0%, due to healthcare claim expenses that are higher than projected. The ending fund balance for this fund is \$260k, or eight (8) days of budgeted expenditures, at June 30, 2019. The minimum requirement for this fund is 30 days of budgeted expenditures. Rates were adjusted in June 2019 to account for this fund balance shortfall.

CITY OF BRYAN, TEXAS
General Fund Summary
June 30, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues:</u>					
City Sales Tax	\$ 17,025	\$ 16,021	\$ 1,004	6.3%	\$ 21,580
Property Tax	24,019	24,125	(106)	-0.4%	24,974
Franchise Fees	1,237	1,304	(67)	-5.1%	2,059
Licenses & Permits	595	606	(12)	-1.9%	806
Grants	995	940	55	5.8%	1,253
Charges for Services	3,903	4,076	(173)	-4.2%	5,427
Fines	1,177	1,234	(57)	-4.6%	1,645
Miscellaneous/Shared Tax	2,566	1,620	946	58.4%	2,226
Subtotal Revenues	51,810	49,926	1,884	3.8%	59,970
ROW Payments	11,005	10,767	238	2.2%	14,913
Transfers In	520	520	-	0.0%	600
Total Revenues, Transfers & ROW	63,335	61,213	2,122	3.5%	75,484
<u>Expenditures :</u>					
Public Safety	30,512	30,081	432	1.4%	41,386
Public Works	3,929	4,467	(538)	-12.0%	5,992
Development Services	1,903	1,940	(37)	-1.9%	2,928
Community Services	6,824	6,952	(127)	-1.8%	9,299
Support Services	8,739	8,915	(176)	-2.0%	12,387
General Administration	3,426	3,715	(289)	-7.8%	5,074
Non-departmental	3,241	3,815	(574)	-15.0%	5,157
CIP Reimb. Resolutions	161	-	161	0.0%	-
Administrative Reimbursements	(4,451)	(4,451)	(0)	0.0%	(5,934)
Total Expenditures	54,284	55,432	(1,148)	-2.1%	76,291
Net Increase/(Decrease)	9,051	5,781	3,270	56.6%	(807)
Beginning Fund Balance	28,477	26,104	2,373	9.1%	26,104
Ending Fund Balance	37,528	31,885	5,643	17.7%	25,297
Restricted or Committed Fund Balance	6,132	5,250	882		5,250
Fund Balance Available for Operations	\$ 31,396	\$ 26,635	\$ 4,761	17.9%	\$ 20,047
# of Days of Reserve	148	126	22		95
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 12,715	\$ 12,715			\$ 12,715
Target Operating Reserve					
100 Days of Operating Expenses	\$ 21,193	\$ 21,193			\$ 21,193

CITY OF BRYAN, TEXAS
Hotel Tax Fund
June 30, 2019
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Room Tax Receipts ⁽¹⁾	\$ 1,316	\$ 1,100	\$ 216	19.7%	\$ 1,500
Misc. Revenues	55	-	55	0.0%	-
Interest Income	33	26	7	27.1%	35
Total Revenues	1,405	1,126	278	24.7%	1,535
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Experience B/CS	351	365	(13)	-3.7%	487
Veterans Memorial	25	25	-	0.0%	25
Arts Council	149	135	14	10.3%	180
Downtown Bryan Association	236	236	-	0.0%	315
Chamber of Commerce	5	-	5	0.0%	5
The Stella - Economic Dev. Agreement	148	113	36	31.9%	150
Park & Rec Expense (City of Bryan)	43	-	43	0.0%	82
Communications/Marketing (City of Bryan)	73	56	17	30.2%	75
Subtotal Program Grants	1,031	930	101	10.9%	1,319
<u>Single Purpose/Events Grants</u>		75	(75)	0.0%	100
Brazos Valley African Am Heritage - Blues Fest	3		3	0.0%	
Bryan High School Softball	4		4	0.0%	
Central Texas Leadership Training	2		2	0.0%	
Challenge Soccer Club	2		2	0.0%	
Lone Star Softball, Llc	3		3	0.0%	
Messina Hof Wine Cellar-Wine & Roses Festival	2		2	0.0%	
National Intramural Recreational	4		4	0.0%	
Prime Time Sports, LLC	5		5	0.0%	
Rudder High School Gymnastics	2		2	0.0%	
Softball Players Association	1		1	0.0%	
Southwestern Black Student Leadership	2		2	0.0%	
SW Electrical Metering Assoc.	5		5	0.0%	
TAMU Game day Traffic Shuttle	7		7	0.0%	
Texas A&M Foundation - Men's Lacross	3		3	0.0%	
Texas A&M Foundation - Women's Lacross	2		2	0.0%	
Texas A&M Rec Sport - NIRSA Basketball	1		1	0.0%	
Texas A&M Athletics	11		11	0.0%	
Texas A&M Vet Med Center	3		3	0.0%	
Texas Health Occupations Association	3		3	0.0%	
Texas Color Guard Circuit	2		2	0.0%	
Texas USA Wrestling	1		1	0.0%	
Texas Reds -DBA	55	-	55	0.0%	110
Subtotal Single Purpose/Event Grants	121	75	46	61.6%	210
Total Expenditures	1,152	1,005	148	14.7%	1,529
Net Increase/(Decrease)	252	121	131	107.7%	6
Beginning Operating Funds	1,998	1,967			1,967
Ending Operating Funds	\$ 2,251	\$ 2,088	\$ 162		\$ 1,973
Days of Operating Funds	530	492	38		465
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 255	\$ 255			\$ 255

⁽¹⁾ The budget variance is due to higher than expected hotel stays in FY19. Revenues are conservatively estimated based on historical collections.

CITY OF BRYAN, TEXAS
Oil & Gas Fund
June 30, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property Taxes	\$ 94	\$ 94	\$ -	0.0%	\$ 128
Royalties ⁽¹⁾	462	16	445	2701.9%	107
Interest Income	24	5	19	400.0%	7
Total Revenues	580	115	465	404.2%	242
<u>Expenditures</u>					
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	580	115	465	404.2%	242
Beginning Operating Funds	1,183	964			964
Ending Operating Funds	\$ 1,763	\$ 1,079	\$ 684	63.4%	\$ 1,206
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

⁽¹⁾ The variance is related to an increase in oil and gas production and prices. The amount of production from wells on property owned by the City varies year over year therefore the budget amount is conservative. The wells are currently producing oil therefore the City is collecting royalties higher than budgeted.

CITY OF BRYAN, TEXAS
Capital Reserve Fund
June 30, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Interest Income	\$ 55	\$ 37	\$ 19	50.7%	\$ 49
Total Revenues	55	37	19	50.7%	49
<u>Expenditures</u>					
Capital Projects	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	55	37	19	50.7%	49
Beginning Operating Funds	3,415	3,439			3,439
Ending Operating Funds	\$ 3,471	\$ 3,476	\$ (5)	-0.1%	\$ 3,488
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
June 30, 2019
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Property Tax ⁽¹⁾	\$ 7,373	\$ 7,645	\$ (272)	-3.6%	\$ 7,919
Interest Income	102	42	60	142.1%	56
BVSWMA (Interest on Notes Receivable)	71	71	0	0.0%	141
Subtotal Revenues	7,545	7,757	(212)	-2.7%	8,117
Transfers In	188	188	(0)	0.0%	1,931
<i>Total Non-Operating Revenues</i>	188	188	(0)	0.0%	1,931
Total Revenues	7,733	7,945	(212)	-2.7%	10,048
<u>Expenditures</u>					
Debt Payments	1,493	1,464	30	2.0%	10,853
Paying Agent Fees	1	7	(7)	-89.3%	10
Bond Sales Expense ⁽²⁾	(9)	-	(9)	0.0%	-
Total Expenditures	1,485	1,471	14	1.0%	10,863
Net Increase/(Decrease)	6,247	6,474	(227)	-3.5%	(815)
Beginning Operating Funds	2,304	1,826			1,826
Ending Operating Funds	\$ 8,551	\$ 8,300	\$ (227)	-2.7%	\$ 1,011
Days of Operating Funds	283	275	8		33
Operating Reserve					
30 Days of Operating Expenses	\$ 905	\$ 905			\$ 905

⁽¹⁾ Property tax collections are under budget due to the timing of payments collected. Penalties and interest are only collected in the General Fund. The budgeted amount is based on historical collections.

⁽²⁾ The negative expense is due to a refund of fees charged for the 2018 debt issuances.

CITY OF BRYAN, TEXAS
Street Improvement Fund
June 30, 2019
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Fees & Other	\$ 4,392	\$ 4,334	\$ 58	1.3%	\$ 5,778
Interest Income	108	60	48	79.6%	80
Total Revenues	4,500	4,393	106	2.4%	5,858
<u>Expenditures</u>					
Street Maintenance ⁽¹⁾	2,478	3,532	(1,053)	-29.8%	6,515
Salaries and Benefits	41	29	12	41.8%	40
Alloc. Costs from City Dept.	75	75	0	0.0%	100
Contractual Services ⁽¹⁾	234	25	209	831.2%	24
Annual Capital	121	-	121	0.0%	-
Transfers	39	39	(0)	0.0%	208
Utility Admin reimbursement	98	118	(20)	-16.9%	158
Total Expenditures	3,087	3,818	(732)	-19.2%	7,046
Net Increase/(Decrease)	1,413	575	838	145.6%	(1,188)
Beginning Operating Funds	7,023	1,534			1,534
Ending Operating Funds	\$ 8,436	\$ 2,110	\$ 838	39.7%	\$ 347
Days of Operating Funds	431	108	323		18
Target Operating Reserve					
60 Days of Operating Revenues	\$ 963	\$ 963			\$ 963

Operating Funds = Working Capital

⁽¹⁾ The budget variance for street maintenance is partially offset by contractual services related to maintenance projects. The variance is due to timing of street maintenance projects including: Kazmeier Rd, downtown railroad quiet zones, Palasota Dr. Ph. 1 reconstruction, asphalt and concrete maintenance, and other miscellaneous projects.

CITY OF BRYAN, TEXAS

Drainage Fund

June 30, 2019

(in thousands)

	YTD	YTD	YTD	YTD	FY2019
Revenues	Actual	Budget	Budget	Variance	Adopted
			Variance	%	Budget
Fees	\$ 733	\$ 721	\$ 11	1.6%	\$ 962
Interest Income	54	24	30	126.8%	32
Total Revenues	786	745	41	5.5%	994
Expenditures					
Storm System Capital ⁽¹⁾	809	247	562	227.7%	1,000
Contr. Eng/Planning ⁽²⁾	120	-	120	0.0%	-
Alloc. Costs from City Dept.	20	20	0	0.0%	27
Utility Admin reimbursement	38	57	(20)	-34.7%	77
Misc.	3	4	(1)	-30.3%	5
Total Expenditures	990	328	661	201.3%	1,109
Net Increase/(Decrease)	(203)	417	(620)	-148.8%	(115)
Beginning Operating Funds	3,247	2,220			2,220
Ending Operating Funds	\$ 3,044	\$ 2,637	\$ 408	15.5%	\$ 2,105
Days of Operating Funds	989	856	132		683
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: Kazmeier Rd and Cherry Creek Cir drainage improvements, Still Creek culvert replacement, and other miscellaneous projects.

⁽²⁾ The budget variance is due to the classification of the expenditures on the drainage projects. Contracted services do not meet the capital requirements although the cost of the projects are budgeted in the capital line.

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
June 30, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property tax - City ⁽¹⁾	\$ 1,788	\$ 1,906	\$ (119)	-6.2%	\$ 2,072
Property tax - County	991	1,076	(84)	-7.8%	1,166
Interest Income	24	9	15	165.7%	12
Total Revenues	2,803	2,991	(188)	86.2%	3,250
<u>Expenditures</u>					
Transfer to Debt Service Fund	76	76	(0)	0.0%	1,020
Contractual & Project Cost Reimb. ⁽²⁾	1,225	975	250	25.6%	1,950
Transfer to General Fund for Reimb.	400	400	-	0.0%	400
Total Expenditures	1,701	1,451	250	17.2%	3,370
Net Increase/(Decrease)	1,102	1,540	(438)	-28.4%	(120)
Beginning Operating Funds	751	341			341
Ending Operating Funds	\$ 1,852	\$ 1,881	\$ (28)	-1.5%	\$ 221
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 as more taxpayers are utilizing the split payment plan.

⁽²⁾ The budget variance is due to the timing of payments for project cost reimbursements. The City will not make payments over the budgeted amount.

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
 June 30, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 275	\$ 276	\$ (1)	-0.3%	\$ 334
Interest Income	5	2	3	175.2%	3
Total Revenues	280	278	3	0.9%	337
<u>Expenditures</u>					
Construction Costs ⁽¹⁾	-	116	(116)	0.0%	278
Transfer to Debt Service Fund	14	14	(0)	0.0%	138
Total Expenditures	14	130	(116)	-89.2%	416
Net Increase/(Decrease)	266	148	118	80.1%	(79)
Beginning Operating Funds	152	130			130
Ending Operating Funds	\$ 418	\$ 278	\$ 140	50.4%	\$ 52
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

⁽¹⁾ The budget variance is due to the timing of payments for project cost reimbursements.

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
June 30, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 113	\$ 111	\$ 2	2.1%	\$ 153
Interest	8	4	4	96.2%	6
Total Revenues	121	115	6	5.5%	158
<u>Expenditures</u>					
Downtown Façade Grant Program	4	75	(71)	-94.4%	100
Total Expenditures	4	75	(71)	-94.4%	100
Net Increase/(Decrease)	117	40	77	194.3%	58
Beginning Operating Funds	429	309			309
Ending Operating Funds	\$ 545	\$ 349	\$ 196	56.3%	\$ 367
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
 June 30, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 219	\$ 224	\$ (5)	-2.3%	\$ 236
Property tax - County	178	163	15	9.0%	169
Interest Income	4	1	2	148.6%	2
Total Revenues	401	389	12	3.0%	407
<u>Expenditures</u>					
Transfer to Other Funds	120	120	-	0.0%	120
Transfer to Debt Service	24	24	(0)	0.0%	296
Total Expenditures	144	144	(0)	0.0%	416
Net Increase/(Decrease)	257	245	12	4.8%	(10)
Beginning Operating Funds	73	65			65
Ending Operating Funds	\$ 330	\$ 310	\$ 20	6.4%	\$ 55
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 22 - North Fund Summary
June 30, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 111	\$ 109	\$ 1	1.4%	\$ 117
Property tax - County	76	76	(0)	-0.3%	81
Interest Income	3	2	1	69.1%	2
Total Revenues	190	187	2	1.3%	200
<u>Expenditures</u>					
Contractual Services	74	113	(39)	-34.3%	150
Transfer to Debt Service	24	24	(0)	0.0%	123
Total Expenditures	98	136	(39)	0.0%	273
Net Increase/(Decrease)	92	51	41	80.3%	(73)
Beginning Operating Funds	133	126			126
Ending Operating Funds	\$ 225	\$ 177	\$ 48	26.8%	\$ 54
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
BTU - City
June 30, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues					
Retail	\$ 32,205	\$ 32,815	\$ (609)	-1.9%	\$ 47,792
Wholesale	11,342	11,067	275	2.5%	15,487
Fuel Revenues ⁽¹⁾	50,038	46,426	3,612	7.8%	74,555
Regulatory Charge Pass Thru	11,689	11,590	100	0.9%	16,637
TCOS Revenue	22,753	22,935	(182)	-0.8%	30,905
Other Operating Revenues ⁽²⁾	10,495	1,193	9,302	780.1%	1,530
<i>Total Operating Revenues</i>	<i>138,522</i>	<i>126,025</i>	<i>12,497</i>	<i>9.9%</i>	<i>186,906</i>
Non-Operating Revenues					
Interest Income	2,822	1,181	1,640	138.9%	1,575
Total Revenues	141,344	127,206	14,138	11.1%	188,481
Expenditures					
Operating Expenses					
Energy Cost ⁽³⁾	50,038	46,426	3,612	7.8%	74,555
Capacity Cost	-	218	(218)	-100.0%	291
TCOS Expense	11,689	11,590	100	0.9%	16,637
TCOS Expense - Wholesale	1,659	1,601	57	3.6%	2,139
Departmental O&M Expenses ⁽⁴⁾	15,733	18,449	(2,715)	-14.7%	24,816
Admin. Reimbursement to COB	2,682	2,171	510	23.5%	2,895
Admin. Reimbursement from COB	(1,331)	(1,223)	(108)	8.8%	(1,630)
<i>Total Operating Expenses</i>	<i>80,470</i>	<i>79,231</i>	<i>1,239</i>	<i>1.6%</i>	<i>119,703</i>
Non-Operating Expenses					
Annual Capital ⁽⁵⁾	7,301	12,588	(5,287)	-42.0%	20,424
Right of Way Payments	9,807	9,528	279	2.9%	13,194
Debt Service	1,959	1,959	-	0.0%	42,102
<i>Total Non-Operating Expenses</i>	<i>19,067</i>	<i>24,075</i>	<i>(5,008)</i>	<i>-20.8%</i>	<i>75,720</i>
Total Expenditures	99,537	103,306	(3,769)	(0)	195,423
Net Increase/(Decrease)	41,807	23,900	17,907	74.9%	(6,942)
Beginning Operating Cash	76,328	74,851	1,477	2.0%	74,851
Reserve Fund Transfer	-	-	-	0.0%	(9,678)
	\$ 118,135	\$ 98,751	\$ 19,384	19.6%	\$ 58,231
Rate Stabilization Fund	\$ 1,713	\$ 1,724	(11)	-0.6%	\$ 1,724
Total	\$ 119,848	\$ 100,475	\$ 19,373	19.3%	\$ 59,955
Days of Operating Funds	360	302			165
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 29,926	\$ 29,926			\$ 29,926
Target Operating Reserve					
110 Days of Operating Expenses	\$ 36,576	\$ 36,576			\$ 36,576

⁽¹⁾ Fuel revenue is higher than budget due to higher ERCOT and ancillary services revenues.

⁽²⁾ Other operating revenue is higher than budget due to TMPA net revenues from operations and from a TMPA working capital refund.

⁽³⁾ Energy Cost is higher than budget due to higher fuel revenue as mentioned above.

⁽⁴⁾ Departmental O&M expenses are lower than budget due to timing variances across various departments.

⁽⁵⁾ Capital expenditures are under budget due to timing of FY 2019 projects.

CITY OF BRYAN, TEXAS

BTU - Rural
June 30, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues	\$ 18,595	\$ 19,478	\$ (882)	-4.5%	\$ 28,290
Fuel Revenues	10,335	10,947	(611)	-5.6%	15,650
Regulatory Charge Pass Thru	3,428	4,038	(611)	-15.1%	5,713
Other Operating Revenues	323	315	8	2.5%	420
<i>Total Operating Revenues</i>	32,681	34,778	(2,096)	-6.0%	50,073
Non-Operating Revenues					
Interest Income	463	115	348	304.2%	153
Total Revenues	33,144	34,892	(1,748)	-5.0%	50,226
Expenditures					
Operating Expenses					
Purchased Power - Base	7,985	7,934	52	0.7%	11,163
Purchased Power - Fuel	10,335	10,947	(611)	-5.6%	15,650
Regulatory Charge	3,428	4,038	(611)	-15.1%	5,713
Departmental O&M Expense ⁽¹⁾	1,206	3,026	(1,820)	-60.1%	4,206
All Other	3	26	(23)	-89.0%	35
<i>Total Operating Expenses</i>	22,958	25,971	(3,013)	-11.6%	36,767
Non-Operating Expenses					
Annual Capital ⁽²⁾	2,316	6,835	(4,519)	-66.1%	10,355
Debt Service	260	260	-	0.0%	2,967
<i>Total Non-Operating Expenses</i>	2,576	7,095	(4,519)	-63.7%	13,322
Total Expenditures	25,534	33,066	(7,532)	-22.8%	50,089
Net Increase/(Decrease)	7,610	1,827	5,784	316.7%	137
Beginning Operating Cash	9,899	7,394	2,505		7,394
Ending Operating Cash	\$ 17,510	\$ 9,221	\$ 8,289	89.9%	\$ 7,531
Days of Operating Funds	171	90			75
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	\$ 4,596	\$ 4,596			\$ 4,596
Target Operating Reserve					
60 Days of Operating Expenses	\$ 6,128	\$ 6,128			\$ 6,128

⁽¹⁾ Departmental O&M Expenses are lower than budget due to the timing of invoicing for the Rural pole count.

⁽²⁾ Capital expenditures are lower than budget due to the timing of FY 2019 projects.

CITY OF BRYAN, TEXAS
Water Fund Summary
June 30, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Water Sales ⁽¹⁾	\$ 8,277	\$ 8,570	\$ (293)	-3.4%	\$ 12,600
Water Penalties	87	95	(8)	-8.9%	132
Miscellaneous	-	-	-	0.0%	517
<i>Total Operating Revenues</i>	<u>8,363</u>	<u>8,665</u>	<u>(302)</u>	<u>-3.5%</u>	<u>13,249</u>
Non-Operating Revenues					
Interest Income ⁽²⁾	157	49	108	222.4%	65
Water Tap Fees	140	90	50	55.2%	135
Oil & Gas Royalty	0	0	(0)	-19.3%	0
Inventory markup	16	16	0	2.3%	21
Miscellaneous non-operating income	17	41	(25)	-59.8%	55
Transfers from Other Funds	26	26	0	0.0%	35
<i>Total Non-Operating Revenues</i>	<u>356</u>	<u>222</u>	<u>134</u>	<u>60.2%</u>	<u>311</u>
Total Revenues	<u>8,720</u>	<u>8,888</u>	<u>(168)</u>	<u>-1.9%</u>	<u>13,560</u>
Expenditures					
Operating Expenses					
Water Administration ⁽³⁾	615	383	232	60.7%	510
Water Production ⁽⁴⁾	1,645	2,179	(534)	-24.5%	3,010
Water Distribution ⁽⁵⁾	1,752	1,901	(149)	-7.8%	2,597
General & Admin. Reimbursement	393	393	0	0.0%	524
Transfer to Other Funds	53	57	(4)	-7.3%	76
Transfer to BTU	366	412	(46)	-11.2%	549
<i>Total Operating Expenses</i>	<u>4,823</u>	<u>5,325</u>	<u>(501)</u>	<u>-9.4%</u>	<u>7,266</u>
Non-Operating Expenses					
Annual Capital ⁽⁶⁾	2,855	2,080	774	37.2%	2,774
Right of Way Payments	412	497	(85)	-17.1%	662
Paying Agent Fee & Misc. Debt Expense	1	11	(10)	-90.9%	15
Bond Sale Expense	-	19	(19)	0.0%	25
Debt Service	3,467	3,499	(32)	-0.9%	4,007
<i>Total Non-Operating Expenses</i>	<u>6,734</u>	<u>6,105</u>	<u>629</u>	<u>10.3%</u>	<u>7,482</u>
Total Expenditures	<u>11,558</u>	<u>11,430</u>	<u>128</u>	<u>1.1%</u>	<u>14,748</u>
Net Increase/(Decrease)	(2,838)	(2,543)	(295)	11.6%	(1,188)
Beginning Operating Funds	8,045	6,339			6,339
Ending Operating Funds	<u>\$ 5,207</u>	<u>\$ 3,797</u>	<u>\$ 1,410</u>	<u>37.1%</u>	<u>\$ 5,151</u>
Days of Operating Funds	258	188			255
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,211	\$ 1,211			\$ 1,211

Operating Funds = Working Capital

⁽¹⁾ Water Sales: Commercial sales are under budget by \$417k and other sales to pub authorities are under budget by \$51k due to a decrease in sales to Wellborn. The variance is partially offset by residential sales that are over budget by \$192k.

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

⁽³⁾ Water Administration: The variances are related to professional services which are over budget by \$167k due to timing of water maintenance projects including the ASR project and salaries and benefits which is over budget by \$47k (currently no vacancies).

⁽⁴⁾ Water Production: The budget variance is related to the following categories that are under budget: utilities by \$258, system maintenance by \$130k, salaries and benefits by \$80k (currently no vacancies), and professional services by \$35k due to timing of projects.

⁽⁵⁾ Water Distribution: The budget variance is primarily due to salaries and benefits below budget by \$112k (currently 1 vacancy). Also below budget are supplies by \$12k due to timing, rentals are below budget by \$9k, and uncollectible accounts by \$8k due to allowance estimates that are lower than projected.

⁽⁶⁾ The budget variance is due timing of FY2018 projects that have continued to have activity into FY2019. A budget amendment will be proposed later in FY19 for the prior year project expenditures.

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
June 30, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Sewer System Revenue ⁽¹⁾	\$ 9,239	\$ 8,574	\$ 665	7.8%	\$ 12,300
Sewer Penalties	85	93	(8)	-9.1%	124
Miscellaneous	4	5	(1)	-15.2%	6
Pretreatment Fees	414	437	(23)	-5.3%	615
Oil/Gas Permit Fees	40	15	25	166.8%	20
Mobile Food Vendors	14	11	3	26.7%	15
Hauler & Sewer Inspection Fees	6	6	0	8.5%	8
<i>Total Operating Revenues</i>	<u>9,802</u>	<u>9,141</u>	<u>661</u>	<u>7.2%</u>	<u>13,088</u>
Non-Operating Revenues					
Sewer Tap Fees	113	71	42	58.3%	95
Miscellaneous-Non Operating	18	22	(4)	-18.9%	29
FEMA Reimbursement	-	-	-	0.0%	-
Transfers from Other Funds	222	222	0	0.0%	296
Interest Income ⁽²⁾	223	65	158	241.5%	87
<i>Total Non-Operating Revenues</i>	<u>575</u>	<u>380</u>	<u>195</u>	<u>51.3%</u>	<u>507</u>
Total Revenues	<u>10,377</u>	<u>9,521</u>	<u>856</u>	<u>9.0%</u>	<u>13,595</u>
Expenditures					
Operating Expenses					
Wastewater Administration ⁽³⁾	319	201	117	58.3%	273
Wastewater Collection	1,642	1,698	(56)	-3.3%	2,293
Wastewater Pre-Treatment	58	73	(15)	-20.5%	98
Wastewater Treatment ⁽⁴⁾	1,694	2,031	(338)	-16.6%	2,756
Environmental Services	436	464	(28)	-6.0%	627
General & Admin Reimbursement	464	464	0	0.0%	618
Transfer to Other Funds	35	35	(1)	-1.6%	47
Transfer to BTU	354	399	(45)	-11.3%	532
<i>Total Operating Expenses</i>	<u>5,002</u>	<u>5,366</u>	<u>(365)</u>	<u>-6.8%</u>	<u>7,245</u>
Non-Operating Expenses					
Annual Capital	3,494	3,492	2	0.1%	5,768
Right of Way Payments	481	489	(8)	-1.6%	653
Paying Agent Fee	1	4	(3)	-85.3%	5
Debt Service	3,303	3,303	(0)	0.0%	3,514
<i>Total Non-Operating Expenses</i>	<u>7,279</u>	<u>7,288</u>	<u>(9)</u>	<u>-0.1%</u>	<u>9,940</u>
Total Expenditures	<u>12,280</u>	<u>12,655</u>	<u>(374)</u>	<u>-3.0%</u>	<u>17,185</u>
Net Increase/(Decrease)	(1,903)	(3,133)	1,230	-39.3%	(3,590)
Beginning Operating Funds	11,567	7,812			7,812
Ending Operating Funds	<u>\$ 9,664</u>	<u>\$ 4,678</u>	<u>\$ 4,986</u>	<u>106.6%</u>	<u>\$ 4,221</u>
Days of Operating Funds	480	232			210
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,207	\$ 1,207			\$ 1,207

Operating Funds = Working Capital

⁽¹⁾ Sewer System Revenue: The budget variance is primarily due to an increase in commercial sales which is over budget by \$651k and an increase in residential sales which is over budget by \$14k.

⁽²⁾ Interest income is over budget due to an increase in interest rates.

⁽³⁾ Wastewater Admin: The budget variance is primarily due to contractual engineering of \$138k due to ongoing projects for SCADA support and design services.

⁽⁴⁾ Wastewater Treatment: The budget variance is primarily due to operating expenses which are under budget including: maintenance by \$143k, utilities by \$107k, contractual services by \$24k, supplies by \$21k, system maintenance by \$19k, and salaries and benefits that are under budget by \$19k (currently no vacancies).

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
June 30, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Residential Refuse	\$ 3,325	\$ 3,324	\$ 1	0.0%	\$ 4,432
Commercial Refuse	2,709	2,678	31	1.1%	3,576
Penalties	58	65	(7)	-10.4%	87
License & Permit Fees	51	45	6	12.8%	60
Recycling	18	30	(12)	-38.7%	40
Miscellaneous	4	6	(2)	-35.4%	8
<i>Total Operating Revenues</i>	<u>6,165</u>	<u>6,149</u>	<u>16</u>	<u>0.3%</u>	<u>8,203</u>
Non-Operating Revenues					
Interest Income	102	37	65	172.7%	50
Transfers/Reimbursements	77	77	0	0.0%	103
Gain/(Loss) on sale of Asset ⁽¹⁾	88	-	88	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>268</u>	<u>114</u>	<u>153</u>	<u>133.7%</u>	<u>153</u>
Total Revenues	<u>6,433</u>	<u>6,263</u>	<u>170</u>	<u>2.7%</u>	<u>8,356</u>
<u>Expenditures</u>					
Operating Expenses					
Administration	3,436	3,497	(61)	-1.8%	5,122
Call Center	223	247	(23)	-9.4%	334
Recycling	267	316	(49)	-15.5%	425
<i>Total Operating Expenses</i>	<u>3,927</u>	<u>4,060</u>	<u>(133)</u>	<u>-3.3%</u>	<u>5,882</u>
Non-Operating Expenses					
General & Admin. Reimbursement	382	382	0	0.0%	510
Transfer to Wastewater	16	16	0	0.0%	21
Transfer to BTU	404	438	(34)	-7.7%	584
Transfer to Other Funds	9	9	0	0.0%	12
Right of Way Payments	304	304	1	0.2%	405
Annual Capital	176	176	0	0.1%	942
<i>Total Non-Operating Expenses</i>	<u>1,292</u>	<u>1,325</u>	<u>(33)</u>	<u>-2.5%</u>	<u>2,474</u>
Total Expenditures	<u>5,218</u>	<u>5,385</u>	<u>(166)</u>	<u>-3.1%</u>	<u>8,356</u>
Net Increase/(Decrease)	1,214	879	336	38.2%	0
Beginning Operating Funds	5,305	5,228			5,228
Ending Operating Funds	<u>\$ 6,520</u>	<u>\$ 6,106</u>	<u>\$ 413</u>	<u>6.8%</u>	<u>\$ 5,228</u>
Days of Operating Funds	399	374			320
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 980	\$ 980			\$ 980

Operating Funds = Working Capital

⁽¹⁾ The variance is related to proceeds received for retired vehicles.

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
June 30, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 173	\$ 185	\$ (12)	-6.5%	\$ 246
Fuel Revenue	231	310	(79)	-25.4%	415
<i>Total Operating Revenues</i>	<u>404</u>	<u>495</u>	<u>(91)</u>	<u>-18.3%</u>	<u>661</u>
Non-Operating Revenues					
Grants	-	37	(37)	0.0%	50
Interest Income	2	2	0	1.6%	3
Misc. Revenues	12	1	11	716.8%	2
Transfers from Other Funds	110	110	-	0.0%	110
<i>Total Non-Operating Revenues</i>	<u>124</u>	<u>151</u>	<u>(27)</u>	<u>-17.7%</u>	<u>165</u>
Total Revenues	<u>528</u>	<u>645</u>	<u>(117)</u>	<u>-18.2%</u>	<u>826</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	136	145	(8)	-5.7%	196
Supplies	5	13	(8)	-61.3%	17
Fuel for Resale ⁽¹⁾	172	236	(64)	-27.3%	315
Maintenance	10	9	1	9.4%	12
Other Services and Charges	91	42	49	115.4%	57
<i>Total Operating Expenses</i>	<u>414</u>	<u>445</u>	<u>(31)</u>	<u>-6.9%</u>	<u>596</u>
Non-Operating Expenses					
Debt Service	15	15	0	1.7%	75
Annual Capital	-	-	-	0.0%	103
General & Admin. Reimbursement	78	78	0	0.0%	104
<i>Total Non-Operating Expenses</i>	<u>93</u>	<u>93</u>	<u>0</u>	<u>0.3%</u>	<u>282</u>
Total Expenditures	<u>507</u>	<u>537</u>	<u>(31)</u>	<u>-5.7%</u>	<u>877</u>
Net Increase/(Decrease)	21	108	(87)	-80.3%	(52)
Beginning Operating Funds	126	156			156
Ending Operating Funds	<u>\$ 147</u>	<u>\$ 264</u>	<u>\$ (117)</u>	<u>-44.3%</u>	<u>\$ 104</u>
Days of Operating Funds	89	159			63
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 99	\$ 99			\$ 99

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
 June 30, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Interest Income	\$ 54	\$ 40	\$ 14	36.2%	\$ 53
Misc. Revenues	21	-	21	0.0%	-
Total Revenues	75	40	35	0.0%	53
<u>Expenditures</u>					
Annual Capital ⁽¹⁾	254	-	254	0.0%	-
Liability Insurance	3	3	-	0.0%	4
Miscellaneous Charges	1	-	1	0.0%	-
Alloc Cost From City Dept.	33	33	0	0.0%	44
Contractual Obligations	1	-	1	0.0%	-
Total Expenditures	292	36	257	714.5%	48
Net Increase/(Decrease)	(217)	4	(221)	-5770.7%	5
Beginning Operating Funds	3,557	3,558			3,558
Ending Operating Funds	\$ 3,340	\$ 3,562	\$ (222)	-6.2%	\$ 3,563
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

⁽¹⁾ The variance is related to land purchases adjacent to the old municipal golf course. A budget amendment will be proposed for the land purchases.

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
June 30, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Defensive Driving Fees	\$ 0	\$ 0	\$ 0	21.5%	\$ 0
Liability/Workers Comp Ins Premiums	2,080	1,986	94	4.7%	2,685
<i>Total Operating Revenues</i>	<u>2,080</u>	<u>1,987</u>	<u>94</u>	<u>4.7%</u>	<u>2,685</u>
Non-Operating Revenues					
Interest Income	57	15	42	278.4%	20
Miscellaneous revenues	9	-	9	0.0%	-
S/L Aggregate Refund ⁽¹⁾	419	52	366	0.0%	70
Insurance Reimbursements	17	4	13	0.0%	5
<i>Total Non-Operating Revenues</i>	<u>502</u>	<u>71</u>	<u>430</u>	<u>604.3%</u>	<u>95</u>
Total Revenues	<u>2,582</u>	<u>2,058</u>	<u>524</u>	<u>25.5%</u>	<u>2,780</u>
Expenditures					
Operating Expenses					
Personnel Services	378	394	(16)	-4.1%	536
Supplies	65	81	(16)	-20.0%	89
Maintenance	1	1	(1)	-56.3%	2
Other Services & Charges ⁽²⁾	29	137	(108)	-78.7%	155
Judgment & Damage Claims	22	30	(8)	-25.8%	40
Liability Insurance	586	565	20	3.6%	582
Claims Administration	32	37	(6)	-15.4%	50
Workers Comp & Liability Claims ⁽³⁾	584	783	(200)	-25.5%	1,045
<i>Total Operating Expenses</i>	<u>1,697</u>	<u>2,031</u>	<u>(334)</u>	<u>-16.5%</u>	<u>2,498</u>
Non-Operating Expenses					
Annual Capital	-	24	(24)	0.0%	33
Allocated Cost from City Depts.	139	139	0	0.0%	186
Transfer to Other Funds	100	75	25	33.3%	100
<i>Total Non-Operating Expenses</i>	<u>239</u>	<u>239</u>	<u>1</u>	<u>0.3%</u>	<u>318</u>
Total Expenditures	<u>1,936</u>	<u>2,269</u>	<u>(334)</u>	<u>-14.7%</u>	<u>2,816</u>
Net Increase/(Decrease)	646	(212)	858	-405.4%	(36)
Beginning Operating Funds	2,562	2,507			2,507
Ending Operating Funds	<u>\$ 3,209</u>	<u>\$ 2,295</u>	<u>\$ 914</u>	<u>39.8%</u>	<u>\$ 2,471</u>
Days of Operating Funds	462	331			356
Target Operating Reserve	\$ 2,400	\$ 2,400			\$ 2,400

Operating Funds = Working Capital

⁽¹⁾ Claims are offset by stop/loss aggregate refunds. The budget for FY 2019 is an estimate related to continuous claims paid on prior incidents that were over the S/L threshold. The variance is due to the timing of receipts.

⁽²⁾ The budget variance is primarily due to contractual services which is under budget by \$53k and consultants which is under budget by \$39k due to timing.

⁽³⁾ 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, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Employee Contributions	\$ 1,727	\$ 1,749	\$ (22)	-1.3%	\$ 2,394
City Contributions ⁽¹⁾	6,280	6,066	214	3.5%	8,301
Retiree Health Premiums	459	508	(49)	-9.7%	677
<i>Total Operating Revenues</i>	<u>8,466</u>	<u>8,324</u>	<u>142</u>	<u>1.7%</u>	<u>11,372</u>
Non-Operating Revenues					
Interest Income	30	19	11	61.3%	25
Stop/Loss Aggregate Refund ⁽²⁾	446	-	446	0.0%	-
Flex Admin Fee	7	8	(1)	-7.5%	11
Health Claim Rebates	259	250	9	3.5%	335
BISD Reimbursement	248	293	(45)	-15.5%	391
Transfers In	100	75	25	33.3%	100
<i>Total Non-Operating Revenues</i>	<u>1,090</u>	<u>645</u>	<u>445</u>	<u>68.9%</u>	<u>862</u>
Total Revenues	<u>9,556</u>	<u>8,969</u>	<u>587</u>	<u>6.5%</u>	<u>12,234</u>
Expenditures					
Operating Expenses					
Administrative Reimbursements	136	136	0	0.0%	181
Claims Administration	9	10	(1)	-8.7%	14
Health Insurance Administration	336	321	15	4.5%	482
Health Insurance Claims ⁽³⁾	7,693	7,312	381	5.2%	9,750
Health Saving Account	62	67	(6)	-8.3%	90
EAP	10	11	(1)	-9.4%	15
Affordable Care Act Compliance Fees	5	2	3	124.9%	3
Cigna Wellness Program	(0)	-	(0)	0.0%	-
Stop Loss Premium	725	661	64	9.7%	881
<i>Total Operating Expenses</i>	<u>8,976</u>	<u>8,521</u>	<u>455</u>	<u>5.3%</u>	<u>11,415</u>
Non-Operating Expenses					
Employee Health Center	221	226	(5)	-2.0%	339
BISD Health Center Expense	221	226	(5)	-2.4%	339
<i>Total Non-Operating Expenses</i>	<u>442</u>	<u>452</u>	<u>(10)</u>	<u>-2.2%</u>	<u>678</u>
Total Expenditures	<u>9,418</u>	<u>8,973</u>	<u>445</u>	<u>5.0%</u>	<u>12,093</u>
Net Increase/(Decrease)	138	(4)	142	-3457.6%	142
Beginning Operating Funds	122	421			421
Ending Operating Funds	<u>\$ 260</u>	<u>\$ 417</u>	<u>\$ (157)</u>	<u>-37.7%</u>	<u>\$ 563</u>
Days of Operating Funds	8	13	(5)		18
Target Operating Reserve					
30 Days of Budgeted Expenditures	\$ 951	\$ 951			\$ 951

Operating Funds = Working Capital

⁽¹⁾ The variance is due to a higher rate than budgeted for the City portion of contributions.

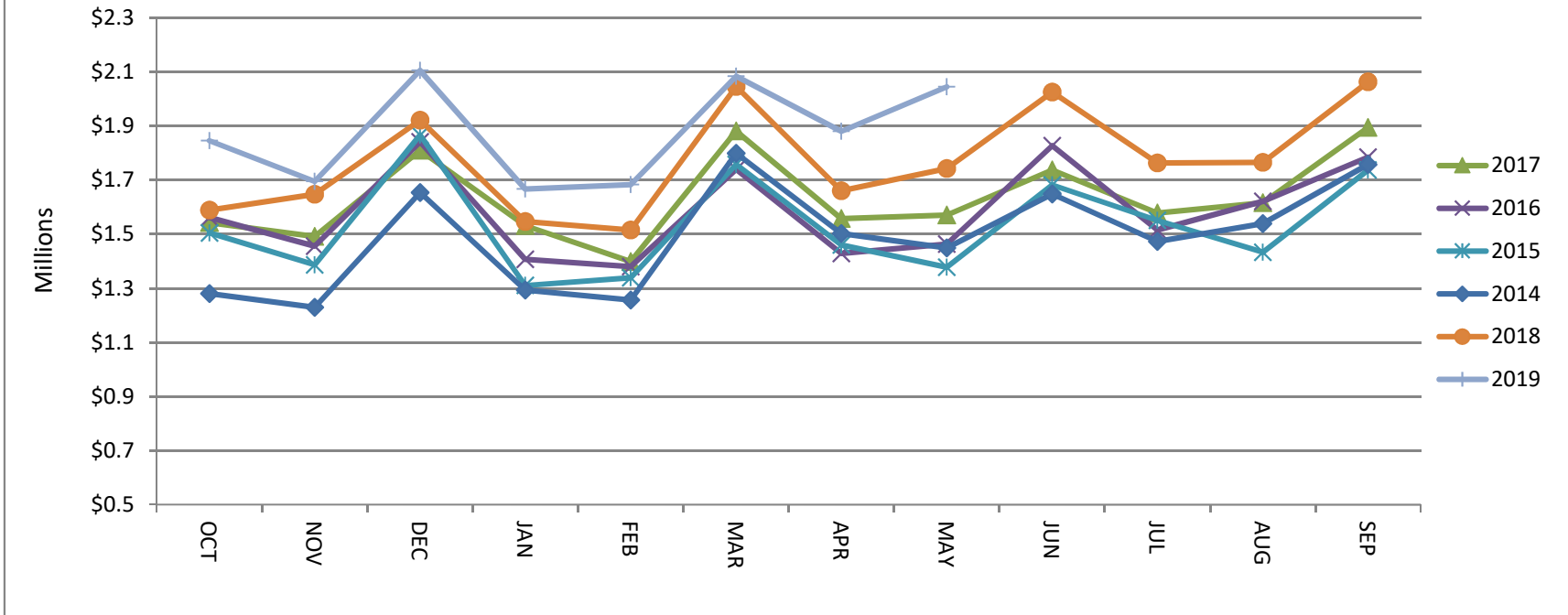
⁽²⁾ Stop/Loss ("S/L") aggregate refunds are only received once the S/L threshold has been met. Therefore no amount is budgeted. Higher than expected claims met the S/L threshold therefore a S/L refund was received.

⁽³⁾ 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
Warehouse Fund Summary
June 30, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Inventory Mark-up	\$ 0	\$ 0	\$ 0	349.6%	\$ 9
Fuel Mark-up	47	45	2	5.5%	60
<i>Total Operating Revenues</i>	<u>48</u>	<u>45</u>	<u>3</u>	<u>6.3%</u>	<u>69</u>
Non-Operating Revenues					
Interest Income	0	0	0	349.6%	0
Misc. Revenues	5	7	(2)	-22.0%	0
Transfers from Other Funds	189	189	0	0.0%	252
<i>Total Non-Operating Revenues</i>	<u>195</u>	<u>196</u>	<u>(1)</u>	<u>-0.6%</u>	<u>252</u>
Total Revenues	<u>243</u>	<u>241</u>	<u>2</u>	<u>0.7%</u>	<u>321</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	156	156	(0)	-0.1%	212
Supplies	6	13	(7)	-55.2%	17
Maintenance	1	1	(0)	-8.9%	2
Other Services and Charges	66	63	3	5.5%	84
Total Expenditures	<u>230</u>	<u>233</u>	<u>(4)</u>	<u>-1.6%</u>	<u>315</u>
Net Increase/(Decrease)	13	8	5	71.0%	7
Beginning Operating Funds	(4)	6			6
Ending Operating Funds	<u>\$ 9</u>	<u>\$ 13</u>	<u>\$ (4)</u>	<u>-31.3%</u>	<u>\$ 12</u>
Days of Operating Funds	11	15			14
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

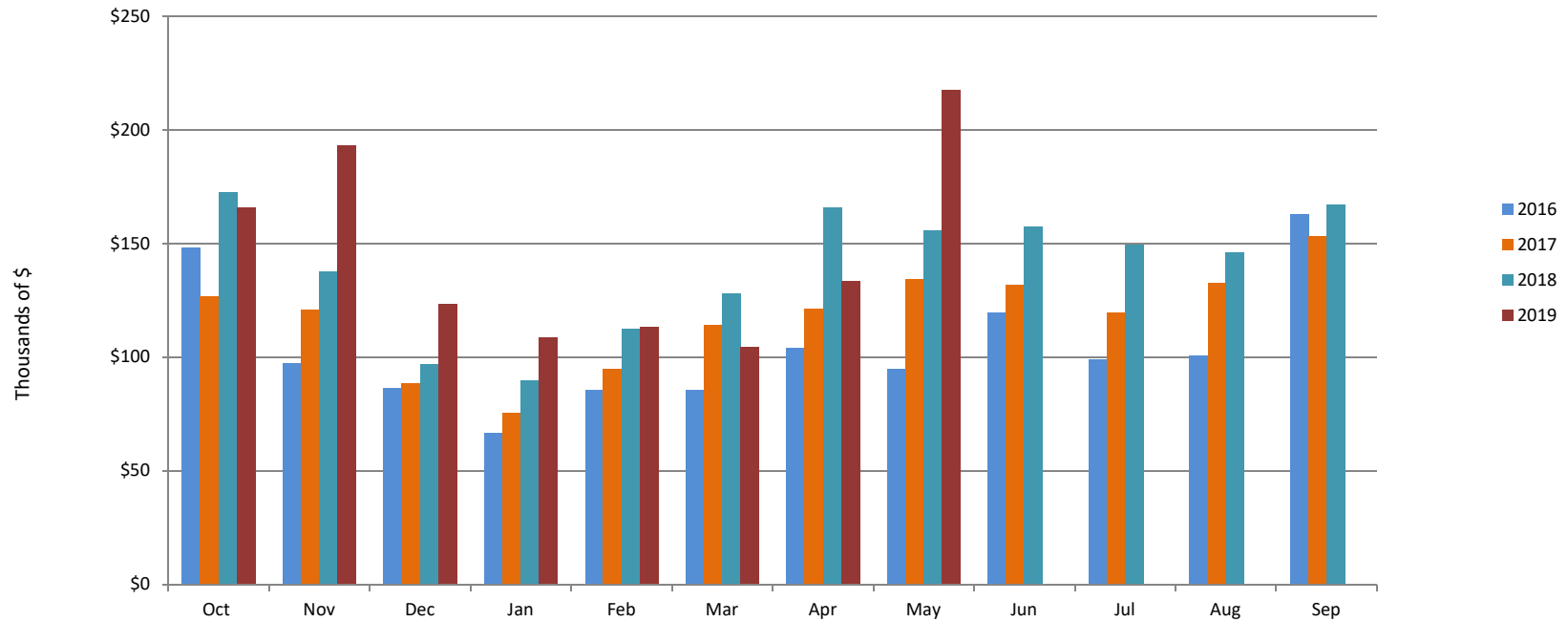
City of Bryan Sales Tax Analysis* Current & Last Four Fiscal Years



* Includes sales tax receipts collected by the State and sales tax receipts collected by the City of Bryan

***February 2015 included the accrual of a refund of \$615,196 related to collections in 2007-2011. The State Comptroller notified the City that a taxpayer incorrectly paid sales tax during that time. Excluding the refund, actual February sales taxes were \$1,338,547.31. The amounts reported for FY15 actual are for comparison purposes year over year, therefore the amount collected excluding the refund has been reported.

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 2016	\$ 148,325	\$ 97,069	\$ 86,374	\$ 66,517	\$ 85,537	\$ 85,629	\$104,091	\$ 94,790	\$119,470	\$ 98,896	\$ 100,495	\$ 162,996	\$ 1,250,189
Total for FY 2017	\$ 126,779	\$ 120,569	\$ 88,550	\$ 75,698	\$ 94,715	\$ 114,299	\$121,214	\$ 134,242	\$131,896	\$ 119,475	\$ 132,607	\$ 152,986	\$ 1,413,030
Total for FY 2018	\$ 172,427	\$ 137,466	\$ 97,019	\$ 89,603	\$ 112,491	\$ 128,070	\$165,975	\$ 155,619	\$157,250	\$ 149,579	\$ 145,946	\$ 167,043	\$ 1,678,488
Total for FY 2019	\$ 165,899	\$ 193,036	\$123,421	\$ 108,860	\$ 113,396	\$ 104,676	\$133,452	\$ 217,563	\$ -	\$ -	\$ -	\$ -	\$ 1,160,304
Monthly budget	\$ 102,002	\$ 151,419	\$130,089	\$ 93,345	\$ 99,150	\$ 106,713	\$123,442	\$ 138,964	\$154,894	\$ 144,537	\$ 132,699	\$ 122,746	\$ 1,500,000

YTD Budget	\$ 945,124
\$Over/(Under) YTD	\$ 215,180
% Over/(Under) YTD	22.77%
FY2019 Budget	\$ 1,500,000