



## **QUARTERLY BUDGET REPORT**

CITY OF BRYAN, TEXAS  
FISCAL YEAR 2019

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2019

**UNAUDITED**

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

	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>FY2019</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Amended</b>
			<b>Variance</b>	<b>Budget</b>
<b>Governmental Funds</b>				
General	\$ 4,097	\$ (2,307)	\$ 6,404	\$ (2,307)
Hotel/Motel Tax	346	(119)	464	(119)
Oil & Gas Fund	743	242	501	242
Capital Reserve Fund	74	49	25	49
Debt Service	(446)	(815)	369	(815)
Street Improvement Fund	1,165	(1,188)	2,352	(1,188)
Drainage Improvement	(269)	(865)	596	(865)
TIRZ #10-Traditions	(106)	(120)	15	(120)
TIRZ #19-Nash Street	214	(79)	293	(79)
TIRZ #21-Downtown Bryan	61	58	3	58
TIRZ #22-Target	(11)	(10)	(1)	(10)
TIRZ #22-North	(75)	(73)	(2)	(73)
Community Development	5	-	5	-
Grant Fund	(1)	-	(1)	-
Court Technology	19	27	(8)	27
Miscellaneous Trusts	73	-	73	-
<b>Enterprise Funds</b>				
BTU - City	11,716	(2,415)	14,131	(6,942)
BTU - Rural	4,567	1,007	3,560	137
Water	(2,839)	(2,188)	(651)	(2,188)
Wastewater	(1,956)	(3,590)	1,634	(3,590)
Solid Waste	993	0	993	0
Airport	(24)	(52)	28	(52)
Bryan Commerce & Development	271	(595)	866	(595)
<b>Internal Service Funds</b>				
Self-Insurance Fund	822	(36)	858	(36)
Employee Benefits Fund	(206)	(1,608)	1,403	(1,608)
Warehouse Fund	7	7	0	7
<b>Change in Fund Balance</b>	<b>\$ 19,240</b>	<b>\$ (14,669)</b>	<b>\$ 33,909</b>	<b>\$ (20,066)</b>

## General Fund

The General Fund fund balance available for operations at September 30, 2019 was \$26,405k, or 122 days of operating expenditures. This balance is \$7,858k, or 42.4%, 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 \$143k, or 1.0%, and expenditures are under budget by \$2,337k, or 3.0%. A discussion of the revenue and expenditure variances is included below.

### Revenue Narrative

Through September of FY 2019, revenue variances are under budget in all categories except City sales taxes, grants, charges for services, miscellaneous revenues, and ROW payments. Notable revenue variances include:

**Sales tax:** Actual sales tax receipts of \$23,580k through September of FY 2019 are \$2,000k, or 9.3%, over budget, and are \$2,295k, or 10.8%, above FY 2018 collections. Notable increases were seen in wholesale, manufacturing, professional services, telecom and information, and 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 finance and rentals.

**Property tax:** Property tax revenue collections of \$24,775 are \$199k, or 0.8%, under budget. For FY 2019, 99.2% of budgeted property tax revenues have been collected. In FY 2018, property tax revenues were 99.9% collected.

**Charges for Services:** Charges for services of \$5,898k are \$470k, or 8.7%, over budget for FY 2019. This variance is due to revenues from public safety programs, including B.I.S.D. resource officers and police escorts are over budget by \$282k, or 34.7%, and mowing and demolition revenues that are over budget by \$130k due to the new lien collections program.

**Miscellaneous:** Miscellaneous revenues of \$3,675k are over budget by \$1,448k, or 65.1%. This variance is due to interest income that is over budget by \$429k, fire reimbursed expenses of \$327k, the Texas Ambulance Supplemental Payment Program payment of \$387k received for FY18 transports, unbudgeted auction proceeds of \$137k, 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 September of FY 2019, General Fund operating expenditures are \$2,337k, or 3.0%, 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 \$117k, or 0.3%. Police is over budget by \$290k due to contractual services by \$180k due to the agreement for body cameras, video storage, and tasers and maintenance by \$70k due to building and vehicle maintenance. Fire and EOC is over budget by \$267k. Salaries and benefits are over budget by \$84k, partially due to overtime as a result of a current vacancy and vacancies earlier in the year. Supplies are over budget by \$193k which includes first aid supplies. This budget variance is partially offset by Municipal Court being under budget by \$272k. Salaries and benefits are under budget by \$121k due to a vacant position, utility expenses are under budget by \$77k, miscellaneous expenses are under budget by \$42k, and supplies are under budget by \$15k, due to timing. The Animal Center is under budget by \$168k including salaries and benefits by \$90k due to vacancies and capital expenditures by \$90k due to timing of vehicle purchases.

**Public Works:** Public Works is under budget \$692k, or 11.5%. The budget variance is primarily due to vacancies in Engineering resulting in salaries and benefits being under budget by \$327k and contractual expenses that are under budget by \$409k due to the timing of projects.

**Community Services:** Community Services is over budget by \$146k, or 1.5%. The budget variance is primarily due to the unbudgeted regional park expenditures of \$236k and PEC golf expenditures that are over budget by \$130k due to the new cart paths. The variance is partially offset by other parks expenditures that are under budget by \$167k including salaries and benefits that are under budget by \$84k due to vacancies throughout the year, capital expenditures that are under budget by \$57k, and supplies that are under budget by \$48k due to timing of projects.

**Support Services:** Support Services is under budget by \$657k, or 5.2%. Salaries and benefits are under budget by \$313k due to vacant positions during the year, supplies are under budget by \$20k, utilities/professional services are under budget by \$213k, capital expenditures that are under budget by \$315k, due to Information Technology fiber projects, and other miscellaneous expenses are under budget by \$169k. The variance is partially offset by maintenance costs that are over budget by \$268k.

**General Admin:** General Admin is under budget by \$338k, or 6.7%. Miscellaneous expenses are under budget by \$246k due to timing and utilities/professional services are under budget by \$65k.

**Non-departmental:** Non-departmental is under budget by \$809k, or 15.7%, due to the timing of payments for contractual obligations for Chapter 380 incentive agreements that accounts for \$539k 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 was not necessary.

## Other Funds

### Special Revenue Funds

**Hotel Tax Fund:** Hotel Tax Fund revenues are over budget by \$365k, or 23.8%, due to higher than expected room night activity. Expenditures are also under budget by \$99k, or 4.5%, due to timing.

**Debt Service Fund:** Revenues are over budget by \$274k, or 2.7%, primarily due to the BVSWM principal debt payment of \$255k that will be closed out to the note receivable during year end processing.

**Street Improvement Fund:** Expenditures are under budget by \$2,189k, or 31.1%, due the timing of streets projects.

**TIRZ 19:** Expenditures are under budget by \$278k, or 66.9%, 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 \$21,175k, or 11.2%, mainly due to TMPA net revenues from operations and a refund of TMPA reserves. Departmental O&M is under budget by \$220k, or 0.9%, due to the timing of expenditures. Capital expenditures are over budget by \$764k, or 3.7%, due to the timing of capital projects.

**BTU - Rural:** Revenues are under budget by \$1,945k, or 3.9%. Rural base revenues are lower than budget due to budget projections for FY 2019 being higher than historical trends. Additionally, average usage (mwh) in FY 2019 was lower than historical averages. Departmental O&M is under budget by \$844k, or 20.1%, due to timing. Capital expenditures are under budget by \$2,708k, or 26.2%, 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 \$156k, or 1.2%, due to commercial sales that are under budget by \$165k and other sales to public authorities that are under budget by \$70k, due to a decrease in sales to Wellborn Special Utility District. Capital expenditures are under budget by \$451k, or 11.9%, due to timing of projects.

**Wastewater Fund:** Revenues are over budget by \$279k, or 2.1%, due to an increase in commercial sales during FY 2019.

**BCD:** Expenditures are under budget by \$179k, or 27.7%, due to the purchase of land adjacent to the old municipal golf course.

### Internal Service Funds

**Self Insurance Fund:** Revenues are over budget by \$350k, or 12.6%. This is primarily due to stop-loss aggregate refunds which are \$349k over budget. These are funds that offset claims that are over a certain dollar threshold. Interest income is over budget by \$61k and insurance premiums for liability/work compensation are under budget by \$83k, or 3.1%.

**Employee Benefits Fund:** Expenditures in this fund are under budget by \$484k, or 3.5%, due to healthcare claim expenses that are higher than projected. The ending fund balance for this fund is \$(202k), or negative six (-6) days of budgeted expenditures, for FY 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. Employee premiums are expected to increase in FY 2020 as well.

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

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2019 Amended Budget</b>
<b><u>Revenues:</u></b>					
City Sales Tax	\$ 23,580	\$ 21,580	\$ 2,000	9.3%	\$ 21,580
Property Tax	24,775	24,974	(199)	-0.8%	24,974
Franchise Fees	2,027	2,059	(32)	-1.5%	2,059
Licenses & Permits	765	806	(41)	-5.1%	806
Grants	1,372	1,253	119	9.5%	1,253
Charges for Services	5,898	5,427	470	8.7%	5,427
Fines	1,590	1,645	(55)	-3.3%	1,645
Miscellaneous/Shared Tax	3,675	2,226	1,448	65.1%	2,226
<b>Subtotal Revenues</b>	<b>63,975</b>	<b>59,970</b>	<b>4,005</b>	<b>6.7%</b>	<b>59,970</b>
ROW Payments	15,056	14,913	143	1.0%	14,913
Transfers In	520	600	(80)	-13.3%	600
<b>Total Revenues, Transfers &amp; ROW</b>	<b>79,551</b>	<b>75,484</b>	<b>4,067</b>	<b>5.4%</b>	<b>75,484</b>
<b><u>Expenditures :</u></b>					
Public Safety	42,054	41,936	117	0.3%	41,936
Public Works	5,300	5,992	(692)	-11.5%	5,992
Development Services	2,663	2,928	(265)	-9.0%	2,928
Community Services	10,195	10,049	146	1.5%	10,049
Support Services	11,930	12,587	(657)	-5.2%	12,587
General Administration	4,736	5,074	(338)	-6.7%	5,074
Non-departmental	4,348	5,157	(809)	-15.7%	5,157
CIP Reimb. Resolutions	161	-	161	0.0%	-
Administrative Reimbursements	(5,934)	(5,934)	(0)	0.0%	(5,934)
<b>Total Expenditures</b>	<b>75,454</b>	<b>77,791</b>	<b>(2,337)</b>	<b>-3.0%</b>	<b>77,791</b>
Net Increase/(Decrease)	4,097	(2,307)	6,404	-277.6%	(2,307)
Beginning Fund Balance	28,477	26,104	2,373	9.1%	26,104
<b>Ending Fund Balance</b>	<b>32,574</b>	<b>23,797</b>	<b>8,777</b>	<b>36.9%</b>	<b>23,797</b>
Restricted or Committed Fund Balance	6,169	5,250	919	17.5%	5,250
<b>Fund Balance Available for Operations</b>	<b>\$ 26,405</b>	<b>\$ 18,547</b>	<b>\$ 7,858</b>	<b>42.4%</b>	<b>\$ 18,547</b>
# of Days of Reserve	122	86	36		86
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 12,965	\$ 12,965			\$ 12,965
<b>Target Operating Reserve</b>					
100 Days of Operating Expenses	\$ 21,610	\$ 21,610			\$ 21,610

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Amended Budget
<b><u>Revenues</u></b>					
Room Tax Receipts <sup>(1)</sup>	\$ 1,799	\$ 1,500	\$ 299	19.9%	\$ 1,500
Misc. Revenues	55	-	55	0.0%	-
Interest Income	47	35	12	33.7%	35
<b>Total Revenues</b>	<b>1,900</b>	<b>1,535</b>	<b>365</b>	<b>23.8%</b>	<b>1,535</b>
<b><u>Expenditures</u></b>					
<b><u>Program Grants and Other Expenditures</u></b>					
Experience B/CS	483	507	(23)	-4.6%	507
Veterans Memorial	25	25	-	0.0%	25
Arts Council	180	180	-	0.0%	180
Downtown Bryan Association	315	315	-	0.0%	315
Chamber of Commerce	5	5	-	0.0%	5
The Stella - Economic Dev. Agreement	148	225	(77)	-34.1%	225
Park & Rec Expense (City of Bryan)	90	82	8	9.6%	82
Communications/Marketing (City of Bryan)	79	75	4	5.5%	75
<b>Subtotal Program Grants</b>	<b>1,326</b>	<b>1,414</b>	<b>(88)</b>	<b>-6.2%</b>	<b>1,414</b>
<b><u>Single Purpose/Events Grants</u></b>	<b>-</b>	<b>130</b>	<b>(130)</b>	<b>0.0%</b>	<b>130</b>
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%	-
CSE (Cowart Sports Events, Inc)	10	-	10	0.0%	-
Every Victim, Every Time, Inc	1	-	1	0.0%	-
Great American Shoot-Out	6	-	6	0.0%	-
Lone Star Softball, LLC	3	-	3	0.0%	-
Messina Hof Wine Cellar-Wine & Roses Festival	3	-	3	0.0%	-
National Intramural Recreational	4	-	4	0.0%	-
Prime Time Sports, LLC	11	-	11	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 4-H Foundation	13	-	13	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 A&M Engineering Experiment	6	-	6	0.0%	-
Texas Half Century Club, Inc	2	-	2	0.0%	-
USA Ultimate	2	-	2	0.0%	-
Williams Fire & Hazard Control	7	-	7	0.0%	-
Texas Reds -DBA	110	110	-	0.0%	110
<b>Subtotal Single Purpose/Event Grants</b>	<b>229</b>	<b>240</b>	<b>(11)</b>	<b>-4.5%</b>	<b>240</b>
<b>Total Expenditures</b>	<b>1,555</b>	<b>1,654</b>	<b>(99)</b>	<b>-6.0%</b>	<b>1,654</b>
Net Increase/(Decrease)	346	(119)	464	-391.5%	(119)
Beginning Operating Funds	1,998	1,967			1,967
<b>Ending Operating Funds</b>	<b>\$ 2,344</b>	<b>\$ 1,848</b>	<b>\$ 496</b>		<b>\$ 1,848</b>
Days of Operating Funds	510	402	108		402
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 276	\$ 276			\$ 276

<sup>(1)</sup> The budget variance is due to higher than expected hotel stays in FY19. This is also due to past due collections from previous years.

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

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2019 Amended Budget</b>
<b><u>Revenues</u></b>					
Property Taxes	\$ 128	\$ 128	\$ -	0.0%	\$ 128
Royalties <sup>(1)</sup>	577	107	470	439.0%	107
Interest Income	37	7	31	472.5%	7
<b>Total Revenues</b>	<b>743</b>	<b>242</b>	<b>501</b>	<b>206.9%</b>	<b>242</b>
<b><u>Expenditures</u></b>					
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Net Increase/(Decrease)	743	242	501	206.9%	242
Beginning Operating Funds	1,183	964			964
<b>Ending Operating Funds</b>	<b>\$ 1,926</b>	<b>\$ 1,206</b>	<b>\$ 720</b>	<b>59.7%</b>	<b>\$ 1,206</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 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 that are higher than budgeted.

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

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2019 Amended Budget</b>
<b><u>Revenues</u></b>					
Interest Income	\$ 74	\$ 49	\$ 25	52.0%	\$ 49
<b>Total Revenues</b>	<b>74</b>	<b>49</b>	<b>25</b>	<b>52.0%</b>	<b>49</b>
<b><u>Expenditures</u></b>					
Capital Projects	-	-	-	0.0%	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Net Increase/(Decrease)	74	49	25	52.0%	49
Beginning Operating Funds	3,415	3,439			3,439
<b>Ending Operating Funds</b>	<b>\$ 3,490</b>	<b>\$ 3,488</b>	<b>\$ 2</b>	<b>0.1%</b>	<b>\$ 3,488</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
Operating Funds = Working Capital					

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

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2019 Amended Budget</b>
<b><u>Revenues</u></b>					
Property Tax <sup>(1)</sup>	\$ 7,779	\$ 7,919	\$ (140)	-1.8%	\$ 7,919
Interest Income	127	56	71	126.6%	56
BVSWMA (Interest on Notes Receivable) <sup>(2)</sup>	396	141	255	180.3%	141
Debt Issuance	90	-	90	0.0%	-
<b>Subtotal Revenues</b>	<b>8,392</b>	<b>8,117</b>	<b>276</b>	<b>3.4%</b>	<b>8,117</b>
Transfers In	1,929	1,931	(2)	-0.1%	1,931
<i>Total Non-Operating Revenues</i>	<i>1,929</i>	<i>1,931</i>	<i>(2)</i>	<i>0.0%</i>	<i>1,931</i>
<b>Total Revenues</b>	<b>10,322</b>	<b>10,048</b>	<b>274</b>	<b>2.7%</b>	<b>10,048</b>
<b><u>Expenditures</u></b>					
Debt Payments	10,782	10,853	(71)	-0.7%	10,853
Paying Agent Fees	2	10	(8)	-83.5%	10
Bond Sales Expense	75	-	75	0.0%	-
<b>Total Expenditures</b>	<b>10,858</b>	<b>10,863</b>	<b>(5)</b>	<b>0.0%</b>	<b>10,863</b>
Net Increase/(Decrease)	(446)	(815)	369	-45.3%	(815)
Beginning Operating Funds	2,304	1,826			1,826
<b>Ending Operating Funds</b>	<b>\$ 1,858</b>	<b>\$ 1,011</b>	<b>\$ 847</b>	<b>83.8%</b>	<b>\$ 1,011</b>
Days of Operating Funds	62	33	28		33
<b>Operating Reserve</b>					
30 Days of Operating Expenses	\$ 905	\$ 905			\$ 905

<sup>(1)</sup> 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.

<sup>(2)</sup> The budget variance is related to a principal payment received from BVSWMA which will be applied to the receivable account at year end.

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

	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>FY2019</b>
<b><u>Revenues</u></b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>	<b>Amended</b>
			<b>Variance</b>	<b>%</b>	<b>Budget</b>
Fees & Other	\$ 5,868	\$ 5,778	\$ 90	1.6%	\$ 5,778
Interest Income	153	80	73	91.1%	80
<b>Total Revenues</b>	<b>6,021</b>	<b>5,858</b>	<b>163</b>	<b>2.8%</b>	<b>5,858</b>
<b><u>Expenditures</u></b>					
Street Maintenance <sup>(1)</sup>	3,723	6,515	(2,792)	-42.9%	6,515
Salaries and Benefits	55	40	15	38.5%	40
Alloc. Costs from City Dept.	100	100	-	0.0%	100
Contractual Services <sup>(1)</sup>	517	24	493	2056.1%	24
Annual Capital <sup>(2)</sup>	121	-	121	0.0%	-
Transfers	208	208	(0)	0.0%	208
Utility Admin reimbursement	131	158	(27)	-16.9%	158
<b>Total Expenditures</b>	<b>4,857</b>	<b>7,046</b>	<b>(2,189)</b>	<b>-31.1%</b>	<b>7,046</b>
Net Increase/(Decrease)	1,165	(1,188)	2,352	-198.1%	(1,188)
Beginning Operating Funds	7,023	1,534			1,534
<b>Ending Operating Funds</b>	<b>\$ 8,187</b>	<b>\$ 347</b>	<b>\$ 7,841</b>	<b>2262.5%</b>	<b>\$ 347</b>
Days of Operating Funds	418	18	401		18
<b>Target Operating Reserve</b>					
60 Days of Operating Revenues	\$ 963	\$ 963			\$ 963

Operating Funds = Working Capital

<sup>(1)</sup> 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, asphalt and concrete maintenance, and other miscellaneous projects.

<sup>(2)</sup> Annual Capital: The budget variance is due to the purchase of a metal building for traffic operations storage.

## CITY OF BRYAN, TEXAS

## Drainage Fund

September 30, 2019

(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Amended Budget
<b><u>Revenues</u></b>					
Fees	\$ 979	\$ 962	\$ 17	1.8%	\$ 962
Interest Income	70	32	38	121.1%	32
<b>Total Revenues</b>	<b>1,049</b>	<b>994</b>	<b>55</b>	<b>5.6%</b>	<b>994</b>
<b><u>Expenditures</u></b>					
Storm System Capital <sup>(1)</sup>	1,061	1,750	(689)	-39.4%	1,750
Contr. Eng/Planning <sup>(1)</sup>	177	-	177	0.0%	-
Alloc. Costs from City Dept.	27	27	-	0.0%	27
Utility Admin reimbursement	50	77	(27)	-34.7%	77
Misc.	3	5	(2)	-30.3%	5
<b>Total Expenditures</b>	<b>1,318</b>	<b>1,859</b>	<b>(540)</b>	<b>-29.1%</b>	<b>1,859</b>
Net Increase/(Decrease)	(269)	(865)	596	-68.9%	(865)
Beginning Operating Funds	3,247	2,220			2,220
<b>Ending Operating Funds</b>	<b>\$ 2,978</b>	<b>\$ 1,355</b>	<b>\$ 1,623</b>	<b>119.8%</b>	<b>\$ 1,355</b>
Days of Operating Funds	577	262	314		262
<b>Target Operating Reserve</b>					
60 Days of Operating Revenues	\$ 160	\$ 160			\$ 160

Operating Funds = Working Capital

<sup>(1)</sup> The budget variance for drainage improvements is partially offset by contractual services related to maintenance projects. The variance is due to timing of drainage improvement projects including: Kazmeier Rd, Cherry Creek Circle drainage, and other miscellaneous projects.

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

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2019 Amended Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 2,083	\$ 2,072	\$ 11	0.5%	\$ 2,072
Property tax - County	1,151	1,166	(15)	-1.2%	1,166
Interest Income	30	12	18	150.5%	12
<b>Total Revenues</b>	<b>3,265</b>	<b>3,250</b>	<b>15</b>	<b>100.4%</b>	<b>3,250</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service Fund	1,020	1,020	(0)	0.0%	1,020
Contractual & Project Cost Reimb.	1,950	1,950	-	0.0%	1,950
Transfer to General Fund for Reimb.	400	400	-	0.0%	400
<b>Total Expenditures</b>	<b>3,370</b>	<b>3,370</b>	<b>(0)</b>	<b>0.0%</b>	<b>3,370</b>
Net Increase/(Decrease)	(106)	(120)	15	-12.2%	(120)
Beginning Operating Funds	751	341			341
<b>Ending Operating Funds</b>	<b>\$ 645</b>	<b>\$ 221</b>	<b>\$ 424</b>	<b>192.4%</b>	<b>\$ 221</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, 2019  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2019 Amended Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 343	\$ 334	\$ 9	2.7%	\$ 334
Interest Income	8	3	6	228.2%	3
<b>Total Revenues</b>	<b>352</b>	<b>337</b>	<b>15</b>	<b>4.4%</b>	<b>337</b>
<b><u>Expenditures</u></b>					
Construction Costs - Developer Reimb <sup>(1)</sup>	-	278	(278)	0.0%	278
Transfer to Debt Service Fund	138	138	0	0.0%	138
<b>Total Expenditures</b>	<b>138</b>	<b>416</b>	<b>(278)</b>	<b>-66.9%</b>	<b>416</b>
Net Increase/(Decrease)	214	(79)	293	-371.3%	(79)
Beginning Operating Funds	152	130			130
<b>Ending Operating Funds</b>	<b>\$ 366</b>	<b>\$ 52</b>	<b>\$ 315</b>	<b>610.5%</b>	<b>\$ 52</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>

Operating Funds = Working Capital

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

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

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2019 Amended Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 153	\$ 153	\$ 0	0.1%	\$ 153
Interest	11	6	6	102.0%	6
<b>Total Revenues</b>	<b>164</b>	<b>158</b>	<b>6</b>	<b>3.6%</b>	<b>158</b>
<b><u>Expenditures</u></b>					
Consulting Services <sup>(1)</sup>	37	-	37	0.0%	-
Downtown Façade Grant Program	65	100	(35)	-34.6%	100
<b>Total Expenditures</b>	<b>102</b>	<b>100</b>	<b>2</b>	<b>2.4%</b>	<b>100</b>
Net Increase/(Decrease)	61	58	3	5.7%	58
Beginning Operating Funds	429	309			309
<b>Ending Operating Funds</b>	<b>\$ 490</b>	<b>\$ 367</b>	<b>\$ 123</b>	<b>33.4%</b>	<b>\$ 367</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

<sup>(1)</sup> Consulting Services are related to the railroad quiet zone project.

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

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2019 Amended Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 237	\$ 236	\$ 1	0.5%	\$ 236
Property tax - County	162	169	(7)	-4.1%	169
Interest Income	5	2	3	134.2%	2
<b>Total Revenues</b>	<b>404</b>	<b>407</b>	<b>(3)</b>	<b>-0.7%</b>	<b>407</b>
<b><u>Expenditures</u></b>					
Transfer to Other Funds	120	120	-	0.0%	120
Transfer to Debt Service	295	296	(2)	-0.6%	296
<b>Total Expenditures</b>	<b>415</b>	<b>416</b>	<b>(2)</b>	<b>0.0%</b>	<b>416</b>
Net Increase/(Decrease)	(11)	(10)	(1)	12.3%	(10)
Beginning Operating Funds	73	65			65
<b>Ending Operating Funds</b>	<b>\$ 62</b>	<b>\$ 55</b>	<b>\$ 7</b>	<b>12.4%</b>	<b>\$ 55</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, 2019  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2019 Amended Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 116	\$ 117	\$ (1)	-1.0%	\$ 117
Property tax - County	79	81	(2)	-2.6%	81
Interest Income	3	2	1	45.4%	2
<b>Total Revenues</b>	<b>198</b>	<b>200</b>	<b>(2)</b>	<b>-1.2%</b>	<b>200</b>
<b><u>Expenditures</u></b>					
Contractual Services	150	150	(0)	0.0%	150
Transfer to Debt Service	123	123	0	0.0%	123
<b>Total Expenditures</b>	<b>273</b>	<b>273</b>	<b>(0)</b>	<b>0.0%</b>	<b>273</b>
Net Increase/(Decrease)	(75)	(73)	(2)	3.2%	(73)
Beginning Operating Funds	133	126			126
<b>Ending Operating Funds</b>	<b>\$ 58</b>	<b>\$ 54</b>	<b>\$ 4</b>	<b>8.0%</b>	<b>\$ 54</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Base Revenues					
Retail	\$ 48,277	\$ 47,792	\$ 485	1.0%	\$ 47,792
Wholesale	15,544	15,487	57	0.4%	15,487
Fuel Revenues	80,535	74,555	5,979	8.0%	74,555
Regulatory Charge Pass Thru	16,473	16,637	(165)	-1.0%	16,637
TCOS Revenue	30,414	30,905	(490)	-1.6%	30,905
Other Operating Revenues <sup>(1)</sup>	13,505	1,530	11,975	782.7%	1,530
<i>Total Operating Revenues</i>	204,747	186,906	17,841	9.5%	186,906
<b>Non-Operating Revenues</b>					
Interest Income	4,909	1,575	3,334	211.7%	1,575
<b>Total Revenues</b>	209,656	188,481	21,175	11.2%	188,481
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Energy Cost	80,535	74,555	5,979	8.0%	74,555
Capacity Cost	196	291	(95)	-32.6%	291
TCOS Expense	16,473	16,637	(165)	-1.0%	16,637
TCOS Expense - Wholesale	2,228	2,139	88	4.1%	2,139
Departmental Expenses	24,596	24,816	(220)	-0.9%	24,816
Admin. Reimbursement to COB <sup>(2)</sup>	3,574	2,895	679	23.5%	2,895
Admin. Reimbursement from COB	(1,774)	(1,630)	(144)	8.8%	(1,630)
<i>Total Operating Expenses</i>	125,827	119,703	6,124	5.1%	119,703
<b>Non-Operating Expenses</b>					
Annual Capital	21,188	20,424	764	3.7%	20,424
Right of Way Payments	13,351	13,194	157	1.2%	13,194
Debt Service	37,575	37,575	-	0.0%	42,102
<i>Total Non-Operating Expenses</i>	72,113	71,192	921	1.3%	75,720
<b>Total Expenditures</b>	197,940	190,896	7,044	0	195,423
Net Increase/(Decrease)	11,716	(2,415)	14,131	-585.2%	(6,942)
Beginning Operating Cash	76,328	74,851	1,477	2.0%	74,851
Reserve Fund Transfer	-	-	-	0.0%	(9,678)
	<b>\$ 88,044</b>	<b>\$ 72,437</b>	<b>\$ 15,608</b>	<b>21.5%</b>	<b>\$ 58,231</b>
<b>Rate Stabilization Fund</b>	<b>\$ 1,715</b>	<b>\$ 1,724</b>	<b>(8)</b>	<b>-0.5%</b>	<b>\$ 1,724</b>
<b>Total</b>	<b>\$ 89,760</b>	<b>\$ 74,160</b>	<b>\$ 15,599</b>	<b>21.0%</b>	<b>\$ 59,955</b>
Days of Operating Funds	<b>274</b>	<b>226</b>	<b>48</b>		<b>165</b>
<b>Minimum Operating Reserve Requirement</b>					
90 Days of Operating Expenses	\$ 29,926	\$ 29,926			\$ 29,926
<b>Target Operating Reserve</b>					
110 Days of Operating Expenses	\$ 36,576	\$ 36,576			\$ 36,576

<sup>(1)</sup> Other operating revenue is higher than budget due to TMPA net revenues from operations and from a TMPA working capital refund.

<sup>(2)</sup> Admin Reimbursement to COB is higher than budgeted due to increases in costs

**CITY OF BRYAN, TEXAS**  
**BTU - Rural**  
September 30, 2019  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Base Revenues	27,362	28,290	(928)	-3.3%	28,290
Fuel Revenues	14,840	15,650	(810)	-5.2%	15,650
Regulatory Charge Pass Thru <sup>(1)</sup>	4,885	5,713	(828)	-14.5%	5,713
Other Operating Revenues	453	420	33	7.8%	420
<i>Total Operating Revenues</i>	<i>47,540</i>	<i>50,073</i>	<i>(2,533)</i>	<i>-5.1%</i>	<i>50,073</i>
<b>Non-Operating Revenues</b>					
Interest Income <sup>(2)</sup>	741	153	588	385.0%	153
<b>Total Revenues</b>	<b>48,281</b>	<b>50,226</b>	<b>(1,945)</b>	<b>-3.9%</b>	<b>50,226</b>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Purchased Power - Base	10,881	11,163	(282)	-2.5%	11,163
Purchased Power - Fuel	14,840	15,650	(810)	-5.2%	15,650
Regulatory Charge <sup>(1)</sup>	4,885	5,713	(828)	-14.5%	5,713
Departmental Expense <sup>(3)</sup>	3,362	4,206	(844)	-20.1%	4,206
All Other	3	35	(32)	-91.8%	35
<i>Total Operating Expenses</i>	<i>33,971</i>	<i>36,767</i>	<i>(2,796)</i>	<i>-7.6%</i>	<i>36,767</i>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(4)</sup>	7,646	10,355	(2,708)	-26.2%	10,355
Debt Service	2,097	2,097	-	0.0%	2,967
<i>Total Non-Operating Expenses</i>	<i>9,743</i>	<i>12,452</i>	<i>(2,708)</i>	<i>-21.8%</i>	<i>13,322</i>
<b>Total Expenditures</b>	<b>43,714</b>	<b>49,219</b>	<b>(5,505)</b>	<b>-11.2%</b>	<b>50,089</b>
Net Increase/(Decrease)	4,567	1,007	3,560	353.6%	137
Beginning Operating Cash	9,899	7,394	2,505		7,394
<b>Ending Operating Cash</b>	<b>\$ 14,466</b>	<b>\$ 8,401</b>	<b>\$ 6,065</b>	<b>72.2%</b>	<b>\$ 7,531</b>
Days of Operating Funds	<b>144</b>	<b>83</b>	<b>60</b>		<b>75</b>
<b>Minimum Operating Reserve Requirement</b>					
45 Days of Operating Expenses	\$ 4,596	\$ 4,596			\$ 4,596
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 6,128	\$ 6,128			\$ 6,128

<sup>(1)</sup> Regulatory Charge Pass is lower than budgeted due to increased costs related to regulatory charges and the rate charged to rate payers.

<sup>(2)</sup> Interest income is higher than budgeted due to increased returns on investments for the fiscal year.

<sup>(3)</sup> Departmental Expenses are lower than budget due to the timing of invoicing for the Rural pole count.

<sup>(4)</sup> Capital expenditures are lower than budget due to slower growth in the Rural system and timing of FY 2019 projects.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Water Sales <sup>(1)</sup>	\$ 12,911	\$ 13,117	\$ (205)	-1.6%	\$ 12,600
Water Penalties	123	132	(9)	-7.0%	132
Miscellaneous	-	-	-	0.0%	517
<i>Total Operating Revenues</i>	<u>13,034</u>	<u>13,249</u>	<u>(215)</u>	<u>-1.6%</u>	<u>13,249</u>
<b>Non-Operating Revenues</b>					
Interest Income <sup>(2)</sup>	210	65	145	223.8%	65
Water Tap Fees	179	135	44	32.7%	135
Oil & Gas Royalty	0	0	(0)	-46.8%	0
Inventory markup	22	21	1	3.7%	21
Miscellaneous non-operating income	47	55	(8)	-14.1%	55
Transfers from Other Funds	35	35	0	0.0%	35
<i>Total Non-Operating Revenues</i>	<u>370</u>	<u>311</u>	<u>59</u>	<u>18.8%</u>	<u>311</u>
<b>Total Revenues</b>	<u>13,404</u>	<u>13,560</u>	<u>(156)</u>	<u>-1.2%</u>	<u>13,560</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Water Administration <sup>(3)</sup>	2,374	510	1,864	365.4%	510
Water Production <sup>(4)</sup>	2,315	3,010	(695)	-23.1%	3,010
Water Distribution <sup>(5)</sup>	2,436	2,597	(161)	-6.2%	2,597
General & Admin. Reimbursement	524	524	(0)	0.0%	524
Transfer to Other Funds	71	76	(6)	-7.3%	76
Transfer to BTU	487	549	(62)	-11.2%	549
<i>Total Operating Expenses</i>	<u>8,207</u>	<u>7,266</u>	<u>941</u>	<u>13.0%</u>	<u>7,266</u>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(6)</sup>	3,323	3,774	(451)	-11.9%	3,774
Right of Way Payments	657	662	(5)	-0.8%	662
Paying Agent Fee & Misc. Debt Expense	1	15	(14)	-92.0%	15
Bond Sale Expense	37	25	12	48.4%	25
Debt Service	4,018	4,007	11	0.3%	4,007
<i>Total Non-Operating Expenses</i>	<u>8,036</u>	<u>8,482</u>	<u>(446)</u>	<u>-5.3%</u>	<u>8,482</u>
<b>Total Expenditures</b>	<u>16,243</u>	<u>15,748</u>	<u>495</u>	<u>3.1%</u>	<u>15,748</u>
Net Increase/(Decrease)	(2,839)	(2,188)	(651)	29.7%	(2,188)
Beginning Operating Funds	8,045	6,339			6,339
<b>Ending Operating Funds</b>	<u>\$ 5,205</u>	<u>\$ 4,151</u>	<u>\$ 1,054</u>	<u>25.4%</u>	<u>\$ 4,151</u>
Days of Operating Funds	258	206	52		206
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,211	\$ 1,211			\$ 1,211

Operating Funds = Working Capital

<sup>(1)</sup> Water Sales: Commercial sales are under budget by \$165k and sales to other public authorities are under budget by \$70k due to a decrease in sales to Wellborn Speciality Utility District. This variance is partially offset by residential sales that are over budget by \$20k.

<sup>(2)</sup> Interest Income: The budget variance is related to the increase in interest rates.

<sup>(3)</sup> Water Administration: The variances are related to professional services which are over budget by \$203k and maintenance is over budget by \$83k due to timing of water maintenance projects including the ASR project and salaries and benefits which are over budget by \$65k (currently no vacancies) due to temporary employees.

<sup>(4)</sup> Water Production: The budget variance is related to the following categories that are under budget: utilities by \$330k, system maintenance by \$170k, salaries and benefits by \$115k (currently 1 vacancy), and professional services by \$45k due to timing of projects.

<sup>(5)</sup> Water Distribution: The budget variance is primarily due to salaries and benefits under budget by \$144k (currently 1 vacancy) and supplies by \$12k due to timing.

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

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Sewer System Revenue <sup>(1)</sup>	\$ 12,469	\$ 12,300	\$ 169	1.4%	\$ 12,300
Sewer Penalties	114	124	(10)	-8.3%	124
Miscellaneous	5	6	(1)	-17.5%	6
Pretreatment Fees	561	615	(54)	-8.8%	615
Oil/Gas Permit Fees	40	20	20	100.0%	20
Mobile Food Vendors	17	15	2	13.3%	15
Hauler & Sewer Inspection Fees	8	8	0	2.3%	8
<i>Total Operating Revenues</i>	<u>13,214</u>	<u>13,088</u>	<u>126</u>	<u>1.0%</u>	<u>13,088</u>
<b>Non-Operating Revenues</b>					
Sewer Tap Fees	143	95	48	50.6%	95
Miscellaneous-Non Operating	(10)	29	(39)	-132.8%	29
FEMA Reimbursement	-	-	-	0.0%	-
Transfers from Other Funds	296	296	0	0.0%	296
Interest Income <sup>(2)</sup>	306	87	219	251.4%	87
<i>Total Non-Operating Revenues</i>	<u>660</u>	<u>507</u>	<u>153</u>	<u>30.1%</u>	<u>507</u>
<b>Total Revenues</b>	<u>13,874</u>	<u>13,595</u>	<u>279</u>	<u>2.1%</u>	<u>13,595</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Wastewater Administration <sup>(3)</sup>	441	273	167	61.1%	273
Wastewater Collection	2,376	2,293	84	3.6%	2,293
Wastewater Pre-Treatment	88	98	(10)	-9.9%	98
Wastewater Treatment <sup>(4)</sup>	2,434	2,756	(322)	-11.7%	2,756
Environmental Services	611	627	(17)	-2.7%	627
General & Admin Reimbursement	618	618	0	0.0%	618
Transfer to Other Funds	46	47	(1)	-1.7%	47
Transfer to BTU	472	532	(60)	-11.3%	532
<i>Total Operating Expenses</i>	<u>7,086</u>	<u>7,245</u>	<u>(159)</u>	<u>-2.2%</u>	<u>7,245</u>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(5)</sup>	4,572	5,768	(1,196)	-20.7%	5,768
Right of Way Payments	643	653	(10)	-1.5%	653
Paying Agent Fee	1	5	(4)	-84.6%	5
Debt Service	3,528	3,514	14	0.4%	3,514
<i>Total Non-Operating Expenses</i>	<u>8,744</u>	<u>9,940</u>	<u>(1,196)</u>	<u>-12.0%</u>	<u>9,940</u>
<b>Total Expenditures</b>	<u>15,830</u>	<u>17,185</u>	<u>(1,355)</u>	<u>-7.9%</u>	<u>17,185</u>
Net Increase/(Decrease)	(1,956)	(3,590)	1,634	-45.5%	(3,590)
Beginning Operating Funds	11,567	7,812			7,812
<b>Ending Operating Funds</b>	<u>\$ 9,611</u>	<u>\$ 4,221</u>	<u>5,389</u>	<u>127.7%</u>	<u>\$ 4,221</u>
Days of Operating Funds	478	210			210
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,207	\$ 1,207			\$ 1,207

Operating Funds = Working Capital

<sup>(1)</sup> Sewer System Revenue: The budget variance is primarily due to an increase in commercial sales which is over budget by \$199k.

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

<sup>(3)</sup> Wastewater Admin: The budget variance is primarily due to contractual engineering which is over budget by \$158k due to ongoing projects for supervisory control and data acquisition (SCADA) software support and design services.

<sup>(4)</sup> Wastewater Treatment: The budget variance is primarily due to operating expenses which are under budget including: utilities by \$152k, maintenance by \$181k, tipping fees by \$38k, contractual services by \$27k, and salaries and benefits which are under budget by \$24k (currently no vacancies).

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

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Residential Refuse	\$ 4,443	\$ 4,432	\$ 10	0.2%	\$ 4,432
Commercial Refuse	3,613	3,576	37	1.0%	3,576
Penalties	77	87	(10)	-11.0%	87
License & Permit Fees	59	60	(1)	-2.5%	60
Recycling	22	40	(18)	-44.5%	40
Miscellaneous	(6)	8	(14)	-172.1%	8
<i>Total Operating Revenues</i>	<u>8,207</u>	<u>8,203</u>	<u>4</u>	<u>0.0%</u>	<u>8,203</u>
<b>Non-Operating Revenues</b>					
Interest Income <sup>(1)</sup>	156	50	106	212.0%	50
Transfers/Reimbursements	103	103	0	0.0%	103
Gain/(Loss) on sale of Asset <sup>(2)</sup>	88	-	88	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>347</u>	<u>153</u>	<u>194</u>	<u>127.3%</u>	<u>153</u>
<b>Total Revenues</b>	<u>8,554</u>	<u>8,356</u>	<u>198</u>	<u>2.4%</u>	<u>8,356</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Administration <sup>(3)</sup>	4,918	5,122	(204)	-4.0%	5,122
Call Center	307	334	(28)	-8.3%	334
Recycling	351	425	(74)	-17.4%	425
<i>Total Operating Expenses</i>	<u>5,576</u>	<u>5,882</u>	<u>(306)</u>	<u>-5.2%</u>	<u>5,882</u>
<b>Non-Operating Expenses</b>					
General & Admin. Reimbursement	510	510	0	0.0%	510
Transfer to Wastewater	21	21	0	0.0%	21
Transfer to BTU	539	584	(45)	-7.7%	584
Transfer to Other Funds	12	12	0	0.0%	12
Right of Way Payments	405	405	1	0.2%	405
Annual Capital <sup>(4)</sup>	498	942	(444)	-47.1%	942
<i>Total Non-Operating Expenses</i>	<u>1,986</u>	<u>2,474</u>	<u>(488)</u>	<u>-19.7%</u>	<u>2,474</u>
<b>Total Expenditures</b>	<u>7,561</u>	<u>8,356</u>	<u>(794)</u>	<u>-9.5%</u>	<u>8,356</u>
Net Increase/(Decrease)	993	0	993	271184.1%	0
Beginning Operating Funds	5,305	5,228			5,228
<b>Ending Operating Funds</b>	<u>\$ 6,298</u>	<u>\$ 5,228</u>	<u>\$ 1,070</u>	<u>20.5%</u>	<u>\$ 5,228</u>
Days of Operating Funds	386	320	66		320
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 980	\$ 980			\$ 980

Operating Funds = Working Capital

<sup>(1)</sup> Interest income is over budget due to an increase in interest rates.

<sup>(2)</sup> The variance is related to proceeds received for retired vehicles.

<sup>(3)</sup> Administration: The budget variance is due to the timing of new computer software that has not been purchased in FY 2019 but expected to be purchased in FY 2020.

<sup>(4)</sup> The budget variance is due to the timing of FY 2019 vehicle purchases.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Rent	\$ 229	\$ 246	\$ (17)	-6.7%	\$ 246
Fuel Revenue	335	415	(80)	-19.4%	415
<i>Total Operating Revenues</i>	<u>564</u>	<u>661</u>	<u>(97)</u>	<u>-14.7%</u>	<u>661</u>
<b>Non-Operating Revenues</b>					
Grants	-	50	(50)	0.0%	50
Interest Income	2	3	(0)	-9.7%	3
Misc. Revenues	15	2	13	664.9%	2
Transfers from Other Funds	110	110	-	0.0%	110
<i>Total Non-Operating Revenues</i>	<u>128</u>	<u>165</u>	<u>(37)</u>	<u>-22.5%</u>	<u>165</u>
<b>Total Revenues</b>	<u>692</u>	<u>826</u>	<u>(134)</u>	<u>-16.2%</u>	<u>826</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	189	196	(7)	-3.5%	196
Supplies	8	17	(9)	-52.9%	17
Fuel for Resale	245	315	(70)	-22.1%	315
Maintenance	8	12	(3)	-27.2%	12
Other Services and Charges <sup>(1)</sup>	83	57	26	46.7%	57
<i>Total Operating Expenses</i>	<u>534</u>	<u>596</u>	<u>(62)</u>	<u>-10.4%</u>	<u>596</u>
<b>Non-Operating Expenses</b>					
Debt Service	78	75	3	3.9%	75
Annual Capital <sup>(1)</sup>	-	103	(103)	0.0%	103
General & Admin. Reimbursement	104	104	(0)	0.0%	104
<i>Total Non-Operating Expenses</i>	<u>182</u>	<u>282</u>	<u>(100)</u>	<u>-35.5%</u>	<u>282</u>
<b>Total Expenditures</b>	<u>715</u>	<u>877</u>	<u>(162)</u>	<u>-18.5%</u>	<u>877</u>
Net Increase/(Decrease)	(24)	(52)	28	-54.3%	(52)
Beginning Operating Funds	126	156			156
<b>Ending Operating Funds</b>	<u>\$ 102</u>	<u>\$ 104</u>	<u>\$ (2)</u>	<u>-1.7%</u>	<u>\$ 104</u>
Days of Operating Funds	62	63	(1)		63
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 99	\$ 99			\$ 99

Operating Funds = Working Capital

<sup>(1)</sup> The budget variance is a result of airport improvements that do not meet the classification of capital and therefore are offset by contractual services related to maintenance projects.

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

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2019 Amended Budget</b>
<b><u>Revenues</u></b>					
Interest Income	\$ 72	\$ 53	\$ 19	36.5%	\$ 53
Misc. Revenues <sup>(1)</sup>	667	-	667	0.0%	-
<b>Total Revenues</b>	<b>739</b>	<b>53</b>	<b>686</b>	<b>0.0%</b>	<b>53</b>
<b><u>Expenditures</u></b>					
Annual Capital <sup>(2)</sup>	412	600	(188)	-31.3%	600
Liability Insurance	4	4	-	0.0%	4
Electric Utilities	0	-	0	0.0%	-
Miscellaneous Charges	3	-	3	0.0%	-
Alloc Cost From City Dept.	44	44	0	0.0%	44
Contractual Obligations	6	-	6	0.0%	-
<b>Total Expenditures</b>	<b>469</b>	<b>648</b>	<b>(179)</b>	<b>-27.7%</b>	<b>648</b>
Net Increase/(Decrease)	271	(595)	866	-145.5%	(595)
Beginning Operating Funds	3,557	3,558			3,558
<b>Ending Operating Funds</b>	<b>\$ 3,828</b>	<b>\$ 2,963</b>	<b>\$ 865</b>	<b>29.2%</b>	<b>\$ 2,963</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>

<sup>(1)</sup> Miscellaneous Revenues is related to land sales pursuant to the agreement with Traditions Acquisition Partnership (TAP).

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

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Defensive Driving Fees	\$ 0	\$ 0	\$ (0)	-12.5%	\$ 0
Liability/Workers Comp Ins Premiums	2,602	2,685	(83)	-3.1%	2,685
<i>Total Operating Revenues</i>	2,602	2,685	(83)	-3.1%	2,685
<b>Non-Operating Revenues</b>					
Interest Income	81	20	61	305.4%	20
Miscellaneous revenues	9	-	9	0.0%	-
S/L Aggregate Refund <sup>(1)</sup>	419	70	349	0.0%	70
Insurance Reimbursements	19	5	14	0.0%	5
<i>Total Non-Operating Revenues</i>	528	95	433	455.4%	95
<b>Total Revenues</b>	3,130	2,780	350	12.6%	2,780
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Personnel Services	517	536	(19)	-3.6%	536
Supplies	73	89	(15)	-17.2%	89
Maintenance	1	2	(1)	-67.3%	2
Other Services & Charges	67	155	(87)	-56.4%	155
Judgment & Damage Claims	25	40	(15)	-37.0%	40
Liability Insurance	634	582	52	8.9%	582
Claims Administration	47	50	(3)	-5.1%	50
Workers Comp & Liability Claims <sup>(2)</sup>	658	1,045	(387)	-37.0%	1,045
<i>Total Operating Expenses</i>	2,022	2,498	(476)	-19.0%	2,498
<b>Non-Operating Expenses</b>					
Annual Capital	-	33	(33)	0.0%	33
Allocated Cost from City Depts.	186	186	(0)	0.0%	186
Transfer to Other Funds	100	100	-	0.0%	100
<i>Total Non-Operating Expenses</i>	286	318	(33)	-10.2%	318
<b>Total Expenditures</b>	2,308	2,816	(508)	-18.0%	2,816
Net Increase/(Decrease)	822	(36)	858	-2397.0%	(36)
Beginning Operating Funds	2,562	2,507			2,507
<b>Ending Operating Funds</b>	<b>\$ 3,385</b>	<b>\$ 2,471</b>	<b>\$ 914</b>	<b>37.0%</b>	<b>\$ 2,471</b>
Days of Operating Funds	488	356	132		356
<b>Target Operating Reserve</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>			<b>\$ 2,400</b>

Operating Funds = Working Capital

<sup>(1)</sup> 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 stop/loss threshold. The variance is due to the timing of receipts.

<sup>(2)</sup> 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**  
September 30, 2019  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Employee Contributions	\$ 2,311	\$ 2,394	\$ (83)	-3.5%	\$ 2,394
City Contributions <sup>(1)</sup>	8,636	8,301	335	4.0%	8,301
Retiree Health Premiums	608	677	(69)	-10.2%	677
<i>Total Operating Revenues</i>	<u>11,555</u>	<u>11,372</u>	<u>183</u>	<u>1.6%</u>	<u>11,372</u>
<b>Non-Operating Revenues</b>					
Interest Income	40	25	15	61.1%	25
Stop/Loss Aggregate Refund <sup>(2)</sup>	470	-	470	0.0%	-
Flex Admin Fee	10	11	(1)	-7.9%	11
Health Claim Rebates <sup>(3)</sup>	537	335	202	60.1%	335
BISD Reimbursement	323	391	(68)	-17.4%	391
Transfers In	100	100	-	0.0%	100
<i>Total Non-Operating Revenues</i>	<u>1,480</u>	<u>862</u>	<u>618</u>	<u>71.7%</u>	<u>862</u>
<b>Total Revenues</b>	<u>13,035</u>	<u>12,234</u>	<u>801</u>	<u>6.5%</u>	<u>12,234</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Administrative Reimbursements	181	181	0	0.0%	181
Claims Administration	13	14	(0)	-2.1%	14
Health Insurance Administration	461	482	(21)	-4.3%	482
Health Insurance Claims <sup>(4)</sup>	10,852	11,500	(647)	-5.6%	11,500
Health Saving Account	125	90	36	39.7%	90
EAP	14	15	(1)	-8.1%	15
Affordable Care Act Compliance Fees	5	3	2	68.7%	3
Cigna Wellness Program	(0)	-	(0)	0.0%	-
Stop Loss Premium	953	881	72	8.1%	881
<i>Total Operating Expenses</i>	<u>12,604</u>	<u>13,165</u>	<u>(560)</u>	<u>-4.3%</u>	<u>13,165</u>
<b>Non-Operating Expenses</b>					
Employee Health Center	319	339	(20)	-6.0%	339
BISD Health Center Expense	318	339	(21)	-6.2%	339
<i>Total Non-Operating Expenses</i>	<u>637</u>	<u>678</u>	<u>(41)</u>	<u>-6.1%</u>	<u>678</u>
<b>Total Expenditures</b>	<u>13,241</u>	<u>13,843</u>	<u>(602)</u>	<u>-4.3%</u>	<u>13,843</u>
Net Increase/(Decrease)	(206)	(1,608)	1,403	-87.2%	(1,608)
Beginning Operating Funds	122	421	0		421
<b>Ending Operating Funds</b>	<u>\$ (84)</u>	<u>\$ (1,187)</u>	<u>\$ 1,104</u>	<u>-92.9%</u>	<u>\$ (1,187)</u>
Days of Operating Funds	(2)	(32)	30		(32)
<b>Target Operating Reserve</b>					
30 Days of Budgeted Expenditures	\$ 1,097	\$ 1,097			\$ 1,097

Operating Funds = Working Capital

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

<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.

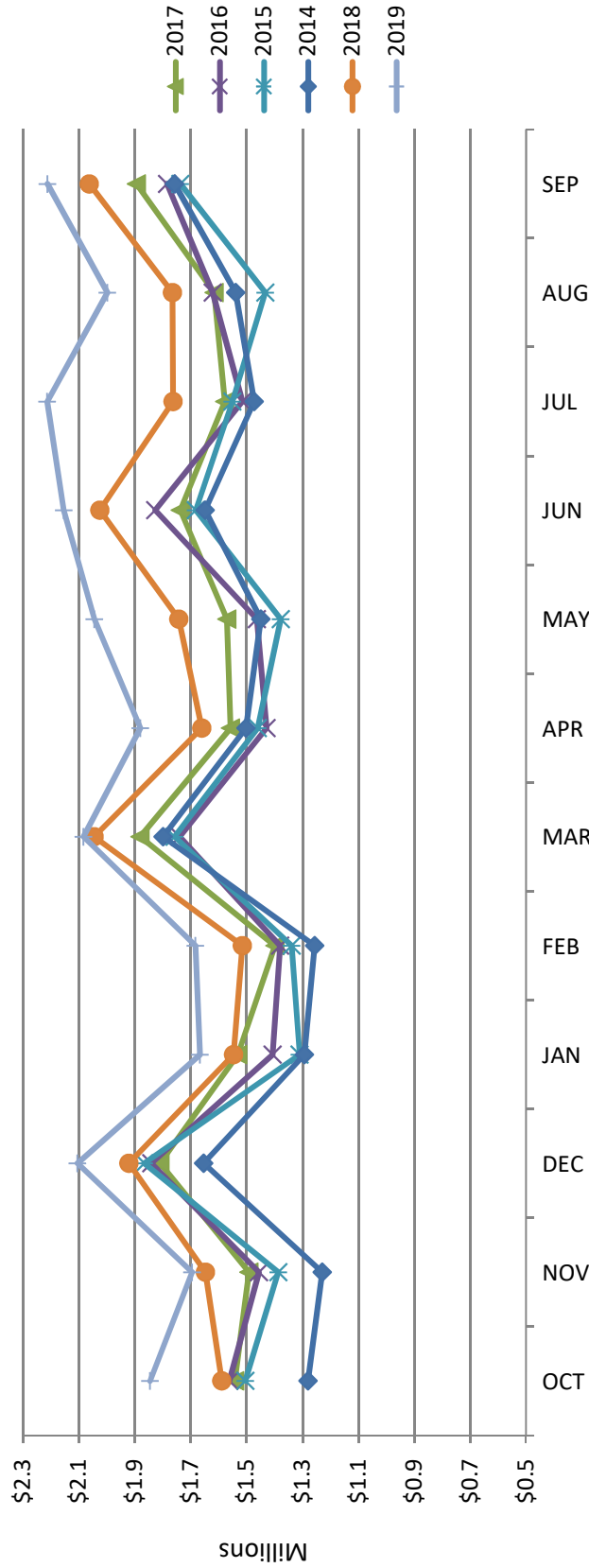
<sup>(3)</sup> Health claim rebates are received from OptumRx for participation in a prescription drug rebate program.

<sup>(4)</sup> 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**  
September 30, 2019  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2019 Amended Budget</b>
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Inventory Mark-up	\$ 1	\$ 0	\$ 1	469.9%	\$ 9
Fuel Mark-up	67	60	7	11.6%	60
<i>Total Operating Revenues</i>	<u>68</u>	<u>60</u>	<u>8</u>	<u>12.8%</u>	<u>69</u>
<b>Non-Operating Revenues</b>					
Interest Income	1	0	1	469.9%	0
Misc. Revenues	7	9	(2)	-19.1%	0
Transfers from Other Funds	252	252	-	0.0%	252
<i>Total Non-Operating Revenues</i>	<u>260</u>	<u>261</u>	<u>(1)</u>	<u>-0.4%</u>	<u>252</u>
<b>Total Revenues</b>	<u>328</u>	<u>321</u>	<u>7</u>	<u>2.1%</u>	<u>321</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	214	212	2	1.1%	212
Supplies	7	17	(10)	-59.9%	17
Maintenance	1	2	(1)	-36.2%	2
Other Services and Charges	99	84	15	17.5%	84
<b>Total Expenditures</b>	<u>321</u>	<u>315</u>	<u>6</u>	<u>2.0%</u>	<u>315</u>
Net Increase/(Decrease)	7	7	0	5.8%	7
Beginning Operating Funds	(4)	6			6
<b>Ending Operating Funds</b>	<u>\$ 3</u>	<u>\$ 12</u>	<u>\$ (9)</u>	<u>-73.8%</u>	<u>\$ 12</u>
Days of Operating Funds	4	14	(11)		14
<b>Minimum Target Fund Balance ≥ \$0</b>	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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

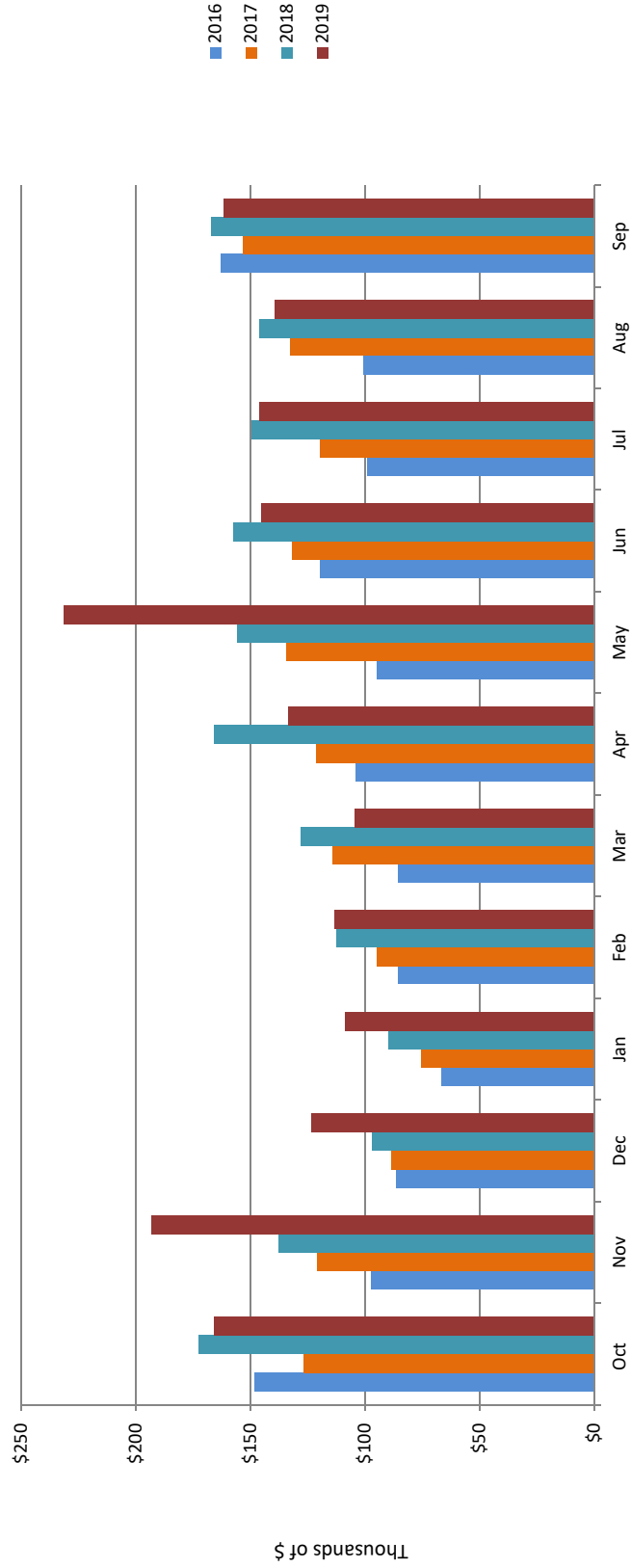


\* Includes sales tax receipts collected by the State and sales tax receipts collected by the City of Bryan

\*\*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	\$ 1,250,199
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	\$ 231,249	\$145,400	\$ 146,205	\$ 139,558	\$ 161,854	\$ 1,767,005
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													\$ 1,500,000
\$Over/(Under) YTD													\$ 267,005
% Over/(Under) YTD													17.80%
FY2019 Budget													\$ 1,500,000