



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

**QUARTERLY BUDGET REPORT**

CITY OF BRYAN, TEXAS

FISCAL YEAR 2020

FOR THE SIX MONTHS ENDING MARCH 31, 2020

**UNAUDITED**

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**CITY OF BRYAN, TEXAS**  
**Change in Fund Balance Summary**  
 March 31, 2020  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2020 Adopted Budget
<b>Governmental Funds</b>				
General	\$ 11,194	\$ 10,074	\$ 1,120	\$ (636)
Hotel/Motel Tax	(55)	(34)	(20)	18
Oil & Gas Fund	276	284	(8)	656
Capital Reserve Fund	33	32	0	65
Debt Service	6,459	6,351	109	(318)
Street Improvement Fund	1,358	(1,410)	2,769	(4,515)
Drainage Improvement	(1,373)	(478)	(895)	(1,116)
TIRZ #10-Traditions	2,386	2,622	(236)	1,341
TIRZ #19-Nash Street	109	327	(219)	(62)
TIRZ #21-Downtown Bryan	128	175	(47)	(8)
TIRZ #22-Target	332	348	(16)	(11)
TIRZ #22-North	195	159	36	(8)
Community Development	(97)	191	(288)	-
Grant Fund	(72)	-	(72)	-
Court Technology	18	9	10	17
Miscellaneous Trusts	40	-	40	-
<b>Enterprise Funds</b>				
BTU - City	16,653	16,847	(193)	12,325
BTU - Rural	4,327	2,562	1,765	54
Water	2,301	135	2,166	(1,058)
Wastewater	1,895	391	1,504	(4,107)
Solid Waste	581	197	384	(41)
Airport	(57)	(7)	(51)	(6)
Bryan Commerce & Development	278	1	277	(1,297)
<b>Internal Service Funds</b>				
Self-Insurance Fund	124	(428)	552	(288)
Employee Benefits Fund	(90)	526	(616)	341
Warehouse Fund	3	(1)	5	(8)
<b>Change in Fund Balance</b>	<b>\$ 46,947</b>	<b>\$ 38,872</b>	<b>\$ 8,076</b>	<b>\$ 1,335</b>

**CITY OF BRYAN, TEXAS**  
**General Fund Summary**  
 March 31, 2020  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<b>Revenues:</b>					
City Sales Tax	\$ 12,306	\$ 11,171	\$ 1,135	10.2%	\$ 23,468
Property Tax	22,832	22,872	(41)	-0.2%	26,356
Franchise Fees	702	767	(65)	-8.5%	1,830
Licenses & Permits	444	314	130	41.5%	673
Grants	602	647	(45)	-6.9%	1,293
Charges for Services	2,572	2,534	38	1.5%	5,301
Fines	881	762	119	15.6%	1,525
Miscellaneous/Shared Tax	1,886	1,728	158	9.2%	2,881
<b>Subtotal Revenues</b>	<b>42,226</b>	<b>40,796</b>	<b>1,430</b>	<b>3.5%</b>	<b>63,326</b>
ROW Payments	7,043	7,061	(18)	-0.3%	15,019
Transfers In	-	-	-	0.0%	645
<b>Total Revenues, Transfers &amp; ROW</b>	<b>49,268</b>	<b>47,857</b>	<b>1,412</b>	<b>3.0%</b>	<b>78,990</b>
<b>Expenditures :</b>					
Public Safety	21,364	20,876	488	2.3%	43,921
Public Works	2,179	2,786	(607)	-21.8%	5,913
Development Services	1,218	1,340	(123)	-9.2%	3,009
Community Services	5,282	4,145	1,137	27.4%	9,018
Support Services	5,827	6,401	(575)	-9.0%	13,097
General Administration	2,290	2,625	(334)	-12.7%	5,347
Non-departmental	2,504	2,656	(153)	-5.7%	5,415
Administrative Reimbursements	(3,047)	(3,047)	(0)	0.0%	(6,093)
<b>Total Expenditures</b>	<b>38,075</b>	<b>37,783</b>	<b>292</b>	<b>0.8%</b>	<b>79,627</b>
Net Increase/(Decrease)	11,194	10,074	1,120	11.1%	(636)
Beginning Fund Balance	28,477	28,840	(363)	-1.3%	28,840
<b>Ending Fund Balance</b>	<b>39,671</b>	<b>38,914</b>	<b>757</b>	<b>1.9%</b>	<b>28,204</b>
Restricted or Committed Fund Balance	6,169	5,250	919	17.5%	5,250
<b>Fund Balance Available for Operations</b>	<b>\$ 33,501</b>	<b>\$ 33,664</b>	<b>(162)</b>	<b>-0.5%</b>	<b>\$ 22,954</b>
# of Days of Reserve	151	152	(1)		104
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 13,271	\$ 13,271			\$ 13,271
<b>Target Operating Reserve</b>					
100 Days of Operating Expenses	\$ 22,119	\$ 22,119			\$ 22,119

**CITY OF BRYAN, TEXAS**  
**Revenue Summary for General Fund**  
 March 31, 2020  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<b>Taxes</b>					
City Sales Tax <sup>(1)</sup>	\$ 12,306	\$ 11,171	\$ 1,135	10.2%	\$ 23,468
Property Tax	22,832	22,872	(41)	-0.2%	26,356
Franchise Fees	702	767	(65)	-8.5%	1,830
Misc Taxes <sup>(2)</sup>	177	38	139	369.4%	350
<i>Total Taxes</i>	<u>36,017</u>	<u>34,849</u>	<u>1,168</u>	<u>3.4%</u>	<u>52,004</u>
<b>Licenses &amp; Permits</b>					
Business	21	16	4	25.9%	33
Building Permits/Inspections <sup>(3)</sup>	424	298	126	42.4%	640
<i>Total Licenses &amp; Permits</i>	<u>444</u>	<u>314</u>	<u>130</u>	<u>41.5%</u>	<u>673</u>
<b>Grants</b>					
Local Government	602	602	0	0.0%	1,203
Private	-	45	(45)	0.0%	90
<i>Total Grants</i>	<u>602</u>	<u>647</u>	<u>(45)</u>	<u>-6.9%</u>	<u>1,293</u>
<b>Charges for Services</b>					
General Government	80	81	(1)	-1.6%	163
Public Safety <sup>(4)</sup>	347	524	(176)	-33.6%	1,047
Animal Center	46	37	9	22.9%	75
Mowing & Demo	62	55	7	12.8%	110
Ambulance & Vital Stats <sup>(5)</sup>	1,307	1,171	136	11.6%	2,412
Parks & Recreation	706	642	63	9.9%	1,447
Library	24	24	1	3.6%	47
<i>Total Charges for Services</i>	<u>2,572</u>	<u>2,534</u>	<u>38</u>	<u>1.5%</u>	<u>5,301</u>
<b>Other Income</b>					
Fines <sup>(6)</sup>	881	762	119	15.6%	1,525
Miscellaneous	1,709	1,690	19	1.1%	2,531
<i>Total Other Income</i>	<u>2,591</u>	<u>2,452</u>	<u>138</u>	<u>5.6%</u>	<u>4,056</u>
<b>Transfers In</b>					
	-	-	-	0.0%	645
<b>Total Revenues</b>	<u>42,226</u>	<u>40,796</u>	<u>1,430</u>	<u>3.5%</u>	<u>63,971</u>
<b>Right of Way (ROW) Payments</b>					
BTU	6,227	6,240	(13)	-0.2%	13,296
Water	304	295	9	3.0%	665
Wastewater	309	321	(13)	-4.0%	646
Solid Waste	204	204	(1)	-0.3%	412
<i>Total ROW Payments</i>	<u>7,043</u>	<u>7,061</u>	<u>(18)</u>	<u>-0.3%</u>	<u>15,019</u>
<b>Total Revenues, Transfers &amp; ROW</b>	<u>\$ 49,268</u>	<u>\$ 47,857</u>	<u>\$ 1,412</u>	<u>3.0%</u>	<u>\$ 78,990</u>

- <sup>(1)</sup> Sales tax revenues through February are \$1,135k, or 10.2%, over budget. The categories showing notable increases are: wholesale, manufacturing, professional services, construction, hotels and food services, telecom and information, and retail.
- <sup>(2)</sup> Miscellaneous Taxes are over budget due to timing of receipts from bingo tax receipts.
- <sup>(3)</sup> Building Permits/Inspections are over budget primarily due to an increase in building permits which are over budget by \$121k.
- <sup>(4)</sup> Public safety revenues are under budget due to timing of B.I.S.D. Resource Officers budgeted Q2 payment of \$141k and County EMS services budgeted Q2 payment of \$52k.
- <sup>(5)</sup> Ambulance revenues are conservatively projected based on historical ambulance collections. Through period 6, ambulance collections are over budget by \$136k and Vital Statistics are over budget by \$12k.
- <sup>(6)</sup> Fines are over budget by \$119k primarily due to higher collections.

**CITY OF BRYAN, TEXAS**  
**General Fund Expense Summary By Department**  
 March 31, 2020  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<b>Public Safety</b>					
Municipal Court <sup>(1)</sup>	\$ 659	\$ 785	\$ (126)	-16.0%	\$ 1,615
Police <sup>(2)</sup>	10,735	10,852	(117)	-1.1%	22,632
Fire & Emergency Ops. Center <sup>(3)</sup>	9,548	8,730	818	9.4%	18,525
Animal Center	422	509	(87)	-17.2%	1,149
<i>Total Public Safety</i>	<u>21,364</u>	<u>20,876</u>	<u>488</u>	<u>2.3%</u>	<u>43,921</u>
<b>Public Works</b>					
Engineering <sup>(4)</sup>	566	849	(284)	-33.4%	1,747
Drainage & Streets <sup>(5)</sup>	774	984	(210)	-21.4%	2,217
Traffic <sup>(6)</sup>	840	952	(113)	-11.8%	1,949
<i>Total Public Works</i>	<u>2,179</u>	<u>2,786</u>	<u>(607)</u>	<u>-21.8%</u>	<u>5,913</u>
<b>Development Services</b>					
Development Services	919	997	(78)	-7.8%	2,307
Code Enforcement	186	232	(46)	-19.8%	474
Community Development Admin	113	112	1	1.1%	228
<i>Total Development Services</i>	<u>1,218</u>	<u>1,340</u>	<u>(123)</u>	<u>-9.2%</u>	<u>3,009</u>
<b>Community Services</b>					
Library Services <sup>(7)</sup>	1,369	1,470	(101)	-6.9%	3,026
Parks & Recreation	2,066	2,074	(8)	-0.4%	4,790
Regional Park <sup>(8)</sup>	1,403	-	1,403	0.0%	-
Golf Course - Operations and Maintenance <sup>(9)</sup>	443	601	(158)	-26.2%	1,202
<i>Total Community Services</i>	<u>5,282</u>	<u>4,145</u>	<u>1,137</u>	<u>27.4%</u>	<u>9,018</u>
<b>Support Services</b>					
Fiscal Services	886	855	31	3.7%	1,759
Information Technology <sup>(10)</sup>	3,462	3,632	(170)	-4.7%	7,249
Human Resources	286	371	(86)	-23.0%	755
Facilities Administration <sup>(11)</sup>	853	1,130	(277)	-24.5%	2,485
Fleet Administration	339	413	(73)	-17.8%	849
<i>Total Support Services</i>	<u>5,827</u>	<u>6,401</u>	<u>(575)</u>	<u>-9.0%</u>	<u>13,097</u>
<b>General Administration</b>					
Executive Services	725	707	18	2.6%	1,449
Economic Development <sup>(12)</sup>	395	542	(147)	-27.2%	1,104
Internal Audit	33	75	(42)	-55.9%	150
City Secretary	342	371	(29)	-7.7%	757
City Council Services	118	146	(28)	-19.3%	287
Communications & Marketing	265	291	(26)	-9.1%	593
Neighborhood & Youth Svcs.	53	76	(24)	-30.8%	153
Legal Services	360	417	(56)	-13.5%	855
<i>Total General Administration</i>	<u>2,290</u>	<u>2,625</u>	<u>(334)</u>	<u>-12.7%</u>	<u>5,347</u>
Non Departmental Payments & Transfers <sup>(13)</sup>	2,504	2,656	(153)	-5.7%	5,415
Subtotal Expenditures	<u>41,122</u>	<u>40,830</u>	<u>292</u>	<u>0.7%</u>	<u>85,720</u>
Administrative Reimbursements	(3,047)	(3,047)	(0)	0.0%	(6,093)
<b>Net Expenditures</b>	<u>\$ 38,075</u>	<u>\$ 37,783</u>	<u>\$ 292</u>	<u>0.8%</u>	<u>\$ 79,627</u>

<sup>(1-13)</sup> See next page for footnotes.

**CITY OF BRYAN, TEXAS**  
**General Fund Expense Footnotes and Summary by Category**

March 31, 2020  
(in thousands)

General Fund Expense Budget Variances from previous page:

- (1) Municipal Court: The budget variance is due to salaries and benefits that are under budget by \$48k (currently 1 vacancy), capital equipment which is under budget by \$32k, other miscellaneous expenditures which are under budget by \$21k, utilities which are under budget by \$11k, and supplies which are under budget by \$10k.
- (2) Police: The budget variance is due to salaries and benefits which are under by \$283k (currently 12 positions), supplies which are under budget by \$70k, and utilities which are under budget by \$40k. The budget variance is partially offset by miscellaneous charges which are over budget by \$206k due to the Axon contract, and capital equipment which is over budget by \$75k.
- (3) Fire and EOC: The budget variance is due to capital expenditures which are over budget by \$292k, salaries and benefits which are over budget by \$193k (currently 1 vacancy) due to overtime and out of class pay, equipment maintenance which is over budget by \$143k, supplies which are over budget by \$125k, training which is over budget by \$56k, and miscellaneous charges which are over budget by \$13k.
- (4) Engineering: The budget variance is due to contractual services which are under budget by \$140k due to timing of projects, salaries and benefits that are under budget by \$133k (currently no vacancies), and supplies which are under budget by \$12k.
- (5) Drainage & Streets: The budget variance is primarily due to salaries and benefits which are under budget by \$118k (currently 1 vacancy), maintenance which is under budget by \$77k, and supplies which are under budget by \$17k.
- (6) Traffic: The budget variance is due to maintenance which is under budget by \$76k, capital expenditures which are under budget by \$18k, supplies which are under budget by \$10k, and salaries and benefits which are under budget by \$9k (currently no vacancies).
- (7) Library Services: The budget variance is due to salaries and benefits which are under budget by \$111k (currently 3 vacancies) and miscellaneous charges which are under budget by \$19k. The budget variance is partially offset by maintenance which is over budget by \$15k and capital improvements which are over budget by \$10k.
- (8) Regional Park: The budget variance is due to professional services for design of the park that was paid to Mitchell & Morgan, LLP and consulting services with MFE, LLC.
- (9) Golf Course: The budget variance is due to improvements that are under budget by \$150k, equipment which is under budget by \$50k, contract labor which is under budget by \$41k, and contract services which are under budget by \$10k. The budget variance is partially offset by salaries and benefits which are over budget by \$68k due to the cart paths and maintenance which is over budget by \$24k.
- (10) IT: The budget variance is primarily due to salaries and benefits which are under budget by \$225k (currently 3 vacancies), contractual services which are under budget by \$91k, capital expenditures which are under budget by \$37k, contingent expenditures which are under budget by \$26k, and training which is under budget by \$13k. The budget variance is partially offset by maintenance which is over budget by \$152k and supplies which are over budget by \$75k.
- (11) Facilities: The budget variance is due to building maintenance which is under budget by \$177k, capital expenditures which are under budget by \$53k, and salaries and benefits which are under budget by \$51k (currently 1 vacancy).
- (12) Economic Development: The budget variance is primarily due to contributions which are under budget by \$115k due to the timing of payments for the Texas Ave and Life Safety grant programs, and the Builder infill project, contractual services are under budget by \$23k, and salaries and benefits which are under budget by \$6k (currently 1 vacancy).
- (13) Non-Departmental: See details on next page.

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
Payroll <sup>(1)</sup>	\$ 20,009	\$ 20,687	\$ (678)	-3.3%	\$ 42,976
Benefits <sup>(1)</sup>	8,085	8,795	(710)	-8.1%	18,172
Supplies	1,328	1,391	(62)	-4.5%	3,345
Maintenance	1,652	1,648	4	0.3%	3,271
Utilities/Training/Insurance	3,337	1,983	1,353	68.2%	4,235
Miscellaneous O&M	4,366	4,955	(589)	-11.9%	10,309
Capital Expenditures	2,058	1,095	963	88.0%	2,673
Fund Transfers	285	276	9	3.4%	739
Administrative Reimbursements	(3,047)	(3,047)	(0)	0.0%	(6,093)
<b>Net Expenditures</b>	<b>\$ 38,075</b>	<b>\$ 37,783</b>	<b>\$ 292</b>	<b>0.8%</b>	<b>\$ 79,627</b>

<sup>(1)</sup> 35 vacant positions = 5.7% of total General Fund budgeted positions.

**CITY OF BRYAN, TEXAS**  
**Hotel Tax Fund**  
 March 31, 2020  
 (in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
Room Tax Receipts	\$ 780	\$ 837	\$ (56)	-6.7%	\$ 1,725
Interest Income	25	21	4	17.2%	43
<b>Total Revenues</b>	<b>808</b>	<b>858</b>	<b>(50)</b>	<b>-5.9%</b>	<b>1,768</b>
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Arts Council	118	90	28	31.0%	180
Art Path - Arts Council	-	-	-	0.0%	10
Experience Bryan College Station	265	299	(34)	-11.5%	598
Chamber of Commerce	-	5	(5)	0.0%	5
Downtown Bryan Association	162	162	-	0.0%	324
Texas Reds -DBA	-	55	(55)	0.0%	110
The Stella Hotel <sup>(1)</sup>	129	55	74	134.9%	165
Veterans Memorial	25	25	-	0.0%	25
Park & Rec Expense (City of Bryan)	47	62	(15)	-24.4%	105
Communications/Marketing (City of Bryan)	56	38	19	49.8%	75
Historical Restoration	-	50	(50)	0.0%	50
<b>Subtotal Program Grants</b>	<b>802</b>	<b>841</b>	<b>(7)</b>	<b>(0.01)</b>	<b>1,647</b>
<u>Single Purpose/Events Grants</u>					
BCS Marathon	2	51	(51)	0.0%	103
Challenge Soccer Club	3	-	3	0.0%	-
Fiestas Patrias Mexicanas	3	-	3	0.0%	-
Lone Star Softball, Llc	4	-	4	0.0%	-
TAMU Game day Traffic Shuttle	15	-	15	0.0%	-
Amigos of the Brazos Valley	-	-	-	0.0%	-
Texas A&M University - Beef Cattle	2	-	2	0.0%	-
Texas Health Occupations Association	4	-	4	0.0%	-
Texas Society of Professional Engineers	1	-	1	0.0%	-
Texas GridIron	1	-	1	0.0%	-
Texas A&M Agrilife Horse Show	25	-	25	-	-
<b>Subtotal Single Purpose/Event Grants</b>	<b>60</b>	<b>51</b>	<b>9</b>	<b>17.0%</b>	<b>103</b>
<b>Total Expenditures</b>	<b>863</b>	<b>893</b>	<b>1</b>	<b>0.2%</b>	<b>1,750</b>
Net Increase/(Decrease)	(55)	(34)	(20)	59.1%	18
Beginning Operating Funds	2,344	2,492	(148)	-5.9%	2,492
<b>Ending Operating Funds</b>	<b>\$ 2,289</b>	<b>\$ 2,457</b>	<b>\$ (168)</b>		<b>\$ 2,510</b>
Days of Operating Funds	471	505	(35)		516
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 292	\$ 292			\$ 292

<sup>(1)</sup> The budget variance for The Stella Hotel is due to carryover of payments from FY 2019 reimbursements.



**CITY OF BRYAN, TEXAS**  
**Oil & Gas Fund**  
 March 31, 2020  
 (in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2020 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property Taxes	\$ 152	\$ 152	\$ -	0.0%	\$ 318
Royalties	105	118	(13)	-11.2%	311
Interest Income	19	13	6	41.3%	27
<b>Total Revenues</b>	<b>276</b>	<b>284</b>	<b>(8)</b>	<b>-2.7%</b>	<b>656</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)	276	284	(8)	-2.7%	656
Beginning Operating Funds	1,926	1,810	116	6.4%	1,810
<b>Ending Operating Funds</b>	<b>\$ 2,202</b>	<b>\$ 2,094</b>	<b>\$ 108</b>	<b>5.2%</b>	<b>\$ 2,466</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Capital Reserve Fund**  
 March 31, 2020  
 (in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2020 Adopted Budget</b>
<b><u>Revenues</u></b>					
Interest Income	\$ 33	\$ 32	\$ 0	0.0%	\$ 65
<b>Total Revenues</b>	<b>33</b>	<b>32</b>	<b>0</b>	<b>0.0%</b>	<b>65</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)	33	32	0	0.0%	65
Beginning Operating Funds	3,490	3,478	11	0.3%	3,478
<b>Ending Operating Funds</b>	<b>\$ 3,522</b>	<b>\$ 3,511</b>	<b>\$ 11</b>	<b>0.3%</b>	<b>\$ 3,543</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**  
 March 31, 2020  
 (in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
Property Tax	\$ 7,374	7,318	\$ 55	0.8%	\$ 8,471
Interest Income	47	44	4	8.5%	102
BVSWMA (Interest on Notes Receivable)	66	66	(0)	0.0%	131
<b>Subtotal Revenues</b>	<b>7,487</b>	<b>7,428</b>	<b>59</b>	<b>0.8%</b>	<b>8,704</b>
Transfers In	153	160	(7)	-4.7%	1,782
<i>Total Non-Operating Revenues</i>	<i>153</i>	<i>160</i>	<i>(7)</i>	<i>0.0%</i>	<i>1,782</i>
<b>Total Revenues</b>	<b>7,640</b>	<b>7,588</b>	<b>51</b>	<b>0.7%</b>	<b>10,487</b>
 <u>Expenditures</u>					
Debt Payments	1,183	1,232	(49)	-4.0%	10,795
Paying Agent Fees	(1)	5	(6)	-117.0%	10
<b>Total Expenditures</b>	<b>1,180</b>	<b>1,238</b>	<b>(57)</b>	<b>-4.6%</b>	<b>10,805</b>
Net Increase/(Decrease)	6,459	6,351	109	1.7%	(318)
Beginning Operating Funds	1,858	1,674	183	10.9%	1,674
<b>Ending Operating Funds</b>	<b>\$ 8,317</b>	<b>\$ 8,025</b>	<b>\$ 292</b>	<b>3.6%</b>	<b>\$ 1,356</b>
Days of Operating Funds	277	267	10		45
<b>Operating Reserve</b>					
30 Days of Operating Expenses	\$ 900	\$ 900			\$ 900

**CITY OF BRYAN, TEXAS**  
**Street Improvement Fund**  
 March 31, 2020  
 (in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
Fees & Other	\$ 2,990	\$ 2,889	\$ 101	3.5%	\$ 5,778
Interest Income	72	45	27	59.4%	90
Trsf from Other Funds	-	-	-	0.0%	10
<b>Total Revenues</b>	<b>3,061</b>	<b>2,934</b>	<b>127</b>	<b>4.3%</b>	<b>5,878</b>
<u>Expenditures</u>					
Street Maintenance <sup>(1)</sup>	985	3,972	(2,987)	-75.2%	9,172
Salaries and Benefits	60	58	2	3.5%	116
Alloc. Costs from City Dept.	53	53	0	0.0%	105
Contractual Services <sup>(1)</sup>	491	35	456	1322.4%	69
Transfers	19	151	(132)	-87.5%	777
Utility Admin reimbursement	73	77	(4)	-5.5%	154
<b>Total Expenditures</b>	<b>1,703</b>	<b>4,344</b>	<b>(2,641)</b>	<b>-60.8%</b>	<b>10,393</b>
 Net Increase/(Decrease)	 1,358	 (1,410)	 2,769	 -196.3%	 (4,515)
 Beginning Operating Funds	 8,187	 5,376	 2,811	 52.3%	 5,376
 <b>Ending Operating Funds</b>	 <b>\$ 9,546</b>	 <b>\$ 3,966</b>	 <b>\$ 5,580</b>	 <b>140.7%</b>	 <b>\$ 861</b>
Days of Operating Funds	331	137	193		30
 <b>Target Operating Reserve</b>					
60 Days of Operating Revenues	\$ 963	\$ 963			\$ 963

Operating Funds = Working Capital

<sup>(1)</sup> The variance is due to timing of street maintenance projects including: Waco Street Realignment (FY 2020), Kazmeier Road (FY 2019), W 17th St. (FY 2019), and Palasota Dr (FY 2018). The variance is partially offset by contractual services that were budgeted in street maintenance but categorized as contractual services.

**CITY OF BRYAN, TEXAS**

**Drainage Fund**

March 31, 2020

(in thousands)

	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>FY2020</b>
<b>Revenues</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>	<b>Adopted</b>
			<b>Variance</b>	<b>%</b>	<b>Budget</b>
Fees	\$ 499	\$ 481	\$ 18	3.7%	\$ 962
Federal Grants	4	-	4	0.0%	-
Interest Income	24	25	(1)	-5.9%	50
<b>Total Revenues</b>	<b>526</b>	<b>506</b>	<b>20</b>	<b>4.0%</b>	<b>1,012</b>
<b>Expenditures</b>					
Storm System Capital <sup>(1)</sup>	1,216	870	346	39.7%	1,900
Contr. Eng/Planning	44	-	44	0.0%	-
Alloc. Costs from City Dept.	35	35	0	0.0%	70
Contractual Services <sup>(1)</sup>	578	-	578	0.0%	-
Transfer to Other Funds	-	47	(47)	0.0%	95
Utility Admin reimbursement	25	29	(4)	-14.4%	58
Misc.	2	2	(0)	-17.7%	5
<b>Total Expenditures</b>	<b>1,900</b>	<b>984</b>	<b>915</b>	<b>93.0%</b>	<b>2,128</b>
Net Increase/(Decrease)	(1,373)	(478)	(895)	187.2%	(1,116)
Beginning Operating Funds	2,978	1,329	1,649	124.2%	1,329
<b>Ending Operating Funds</b>	<b>\$ 1,605</b>	<b>\$ 850</b>	<b>\$ 755</b>	<b>88.7%</b>	<b>\$ 212</b>
Days of Operating Funds	271	144	128		36
<b>Target Operating Reserve</b>					
60 Days of Operating Revenues	\$ 160	\$ 160			\$ 160

Operating Funds = Working Capital

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

**CITY OF BRYAN, TEXAS**  
**TIRZ 10 - Traditions Fund Summary**  
 March 31, 2020  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<b><u>Revenues</u></b>					
Property tax - City	\$ 1,908	\$ 1,926	\$ (18)	-1.0%	\$ 2,220
Property tax - County	1,081	1,043	37	3.6%	1,202
Interest Income	8	14	(7)	-45.7%	29
<b>Total Revenues</b>	<b>2,996</b>	<b>2,984</b>	<b>12</b>	<b>86.8%</b>	<b>3,451</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service Fund	67	67	(0)	0.0%	1,020
Contractual & Project Cost Reimb. <sup>(1)</sup>	543	295	248	84.1%	590
Transfer to General Fund for Reimb.	-	-	-	0.0%	500
<b>Total Expenditures</b>	<b>610</b>	<b>362</b>	<b>248</b>	<b>68.4%</b>	<b>2,110</b>
Net Increase/(Decrease)	2,386	2,622	(236)	-9.0%	1,341
Beginning Operating Funds	645	342	303	88.4%	342
<b>Ending Operating Funds</b>	<b>\$ 3,031</b>	<b>\$ 2,964</b>	<b>\$ 67</b>	<b>2.3%</b>	<b>\$ 1,683</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>

Operating Funds = Working Capital

<sup>(1)</sup> The budget variance is due to the timing of payments for project cost reimbursements. The City will not make payments over the annual budgeted amount.

**CITY OF BRYAN, TEXAS**  
**TIRZ 19 - Nash Street Fund Summary**  
 March 31, 2020  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<b><u>Revenues</u></b>					
Property tax - City	\$ 311	\$ 337	\$ (26)	-7.6%	\$ 388
Interest Income	4	3	0	7.6%	7
<b>Total Revenues</b>	<b>315</b>	<b>340</b>	<b>(25)</b>	<b>-7.5%</b>	<b>395</b>
<b><u>Expenditures</u></b>					
Construction Costs <sup>(1)</sup>	189	-	189	0.0%	-
Parks and Recreation System	4	-	4	0.0%	310
Transfer to Debt Service Fund	13	13	0	0.0%	138
Transfer to Other Funds	-	-	-	0.0%	10
<b>Total Expenditures</b>	<b>206</b>	<b>13</b>	<b>193</b>	<b>1490.2%</b>	<b>458</b>
Net Increase/(Decrease)	109	327	(219)	-66.8%	(62)
Beginning Operating Funds	366	113	254	225.3%	113
<b>Ending Operating Funds</b>	<b>\$ 475</b>	<b>\$ 440</b>	<b>\$ 35</b>	<b>7.9%</b>	<b>\$ 50</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>

Operating Funds = Working Capital

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

**CITY OF BRYAN, TEXAS**  
**TIRZ 21 - Downtown Fund Summary**  
 March 31, 2020  
 (in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2020 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 159	\$ 173	\$ (15)	-8.5%	\$ 200
Interest	5	2	3	128.0%	4
<b>Total Revenues</b>	<b>163</b>	<b>175</b>	<b>(12)</b>	<b>-7.0%</b>	<b>204</b>
<b><u>Expenditures</u></b>					
Consulting Services	35	-	35	0.0%	-
Downtown Façade Grant Program	-	-	-	0.0%	100
Buildings	-	-	-	0.0%	57
Parks & Recreation System	-	-	-	0.0%	55
<b>Total Expenditures</b>	<b>35</b>	<b>-</b>	<b>35</b>	<b>0.0%</b>	<b>212</b>
Net Increase/(Decrease)	128	175	(47)	-26.9%	(8)
Beginning Operating Funds	490	470	20	4.3%	470
<b>Ending Operating Funds</b>	<b>\$ 618</b>	<b>\$ 645</b>	<b>\$ (27)</b>	<b>-4.2%</b>	<b>\$ 462</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 - Target Fund Summary**  
 March 31, 2020  
 (in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2020 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 206	\$ 220	\$ (13)	-6.0%	\$ 253
Property tax - County	147	148	(1)	-1.0%	171
Interest Income	2	2	(1)	-38.0%	5
<b>Total Revenues</b>	<b>355</b>	<b>370</b>	<b>(16)</b>	<b>-4.2%</b>	<b>429</b>
<b><u>Expenditures</u></b>					
Transfer to Other Funds	-	-	-	0.0%	145
Transfer to Debt Service	22	22	0	0.0%	295
<b>Total Expenditures</b>	<b>22</b>	<b>22</b>	<b>0</b>	<b>0.0%</b>	<b>440</b>
Net Increase/(Decrease)	332	348	(16)	-4.5%	(11)
Beginning Operating Funds	62	61	1	2.3%	61
<b>Ending Operating Funds</b>	<b>\$ 395</b>	<b>\$ 409</b>	<b>\$ (14)</b>	<b>-3.5%</b>	<b>\$ 50</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**TIRZ 22 - North Fund Summary**  
 March 31, 2020  
 (in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2020 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 126	\$ 108	\$ 18	16.9%	\$ 124
Property tax - County	90	72	18	25.4%	83
Interest Income	1	2	(0)	-33.1%	3
<b>Total Revenues</b>	<b>217</b>	<b>181</b>	<b>36</b>	<b>19.9%</b>	<b>210</b>
<b><u>Expenditures</u></b>					
Contractual Services	-	-	-	0.0%	95
Transfer to Debt Service	22	22	0	0.0%	123
<b>Total Expenditures</b>	<b>22</b>	<b>22</b>	<b>0</b>	<b>0.0%</b>	<b>218</b>
Net Increase/(Decrease)	195	159	36	22.7%	(8)
Beginning Operating Funds	58	58	(0)	-0.7%	58
<b>Ending Operating Funds</b>	<b>\$ 253</b>	<b>\$ 217</b>	<b>\$ 36</b>	<b>16.4%</b>	<b>\$ 50</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**BTU - City**  
 March 31, 2020  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Base Revenues					
Retail	\$ 21,373	\$ 21,249	\$ 125	0.6%	\$ 48,524
Wholesale	7,387	7,440	(53)	-0.7%	15,662
Fuel Revenues	31,910	32,584	(674)	-2.1%	78,387
Regulatory Charge Pass Thru	8,013	7,593	421	5.5%	16,623
TCOS Revenue	15,323	15,323	0	0.0%	31,470
Other Operating Revenues <sup>(1)</sup>	4,459	1,652	2,807	169.9%	3,105
<i>Total Operating Revenues</i>	<u>88,466</u>	<u>85,841</u>	<u>2,626</u>	<u>3.1%</u>	<u>193,771</u>
<b>Non-Operating Revenues</b>					
Interest Income	1,394	1,404	(10)	-0.7%	2,808
<b>Total Revenues</b>	<u>89,861</u>	<u>87,244</u>	<u>2,616</u>	<u>3.0%</u>	<u>196,578</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Energy Cost	31,910	32,584	(674)	-2.1%	78,387
Capacity Cost	390	-	390	0.0%	-
TCOS Expense	8,013	7,593	421	5.5%	16,623
TCOS Expense - Wholesale	1,176	1,233	(57)	-4.6%	2,466
Departmental Expenses	11,565	11,882	(317)	-2.7%	24,760
Admin. Reimbursement to COB	1,877	1,876	1	0.0%	3,752
Admin. Reimbursement from COB	(899)	(984)	85	-8.7%	(1,968)
<i>Total Operating Expenses</i>	<u>54,033</u>	<u>54,184</u>	<u>(151)</u>	<u>-0.3%</u>	<u>124,020</u>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(2)</sup>	7,911	4,937	2,974	60.2%	27,235
Right of Way Payments	6,227	6,240	(13)	-0.2%	13,296
Debt Service	5,037	5,037	-	0.0%	19,703
<i>Total Non-Operating Expenses</i>	<u>19,175</u>	<u>16,214</u>	<u>2,961</u>	<u>18.3%</u>	<u>60,234</u>
<b>Total Expenditures</b>	<u>73,207</u>	<u>70,398</u>	<u>2,810</u>	<u>0</u>	<u>184,254</u>
Net Increase/(Decrease)	16,653	16,847	(193)	-1.1%	12,325
Beginning Operating Cash	82,164	64,538	17,626	27.3%	64,538
Reserve Fund Transfer	-	-	-	0.0%	1,905
	<u>\$ 98,817</u>	<u>\$ 81,384</u>	<u>\$ 17,433</u>	<u>21.4%</u>	<u>\$ 78,767</u>
<b>Rate Stabilization Fund</b>	<u>1,720</u>	<u>1,773</u>	<u>(53)</u>	<u>-3.0%</u>	<u>1,773</u>
<b>Total</b>	<u>\$ 100,537</u>	<u>\$ 83,157</u>	<u>\$ 17,380</u>	<u>20.9%</u>	<u>\$ 80,540</u>
Days of Operating Funds	<u>296</u>	<u>245</u>	<u>51</u>		<u>214</u>
<b>Minimum Operating Reserve Requirement</b>					
90 Days of Operating Expenses	\$ 31,005	\$ 31,005			\$ 31,005
<b>Target Operating Reserve</b>					
175 Days of Operating Expenses	\$ 37,895	\$ 37,895			\$ 37,895

<sup>(1)</sup> Other Operating Revenues are over budget due to a working capital refund from TMPA.

<sup>(2)</sup> Capital expenditures are lower than budget due to timing of FY 20 projects.

**CITY OF BRYAN, TEXAS**  
**BTU - Rural**  
 March 31, 2020  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Base Revenues	12,485	12,717	(232)	-1.8%	28,347
Fuel Revenues <sup>(1)</sup>	6,731	7,332	(602)	-8.2%	15,646
Regulatory Charge Pass Thru	2,518	2,441	76	3.1%	5,126
Other Operating Revenues	223	225	(2)	-1.0%	450
<i>Total Operating Revenues</i>	<u>21,955</u>	<u>22,715</u>	<u>(760)</u>	<u>-3.3%</u>	<u>49,569</u>
<b>Non-Operating Revenues</b>					
Interest Income	278	256	22	8.5%	512
<b>Total Revenues</b>	<u>22,233</u>	<u>22,971</u>	<u>(738)</u>	<u>-3.2%</u>	<u>50,081</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Purchased Power - Base	5,036	5,216	(180)	-3.4%	10,969
Purchased Power - Fuel	6,731	7,332	(602)	-8.2%	15,646
Regulatory Charge	2,518	2,441	76	3.1%	5,126
Departmental Expense <sup>(2)</sup>	913	1,041	(128)	-12.3%	3,071
All Other	-	-	-	0.0%	36
<i>Total Operating Expenses</i>	<u>15,197</u>	<u>16,030</u>	<u>(833)</u>	<u>-5.2%</u>	<u>34,848</u>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(3)</sup>	1,968	3,638	(1,670)	-45.9%	12,203
Debt Service	741	741	-	0.0%	2,977
<i>Total Non-Operating Expenses</i>	<u>2,709</u>	<u>4,379</u>	<u>(1,670)</u>	<u>-38.1%</u>	<u>15,180</u>
<b>Total Expenditures</b>	<u>17,906</u>	<u>20,409</u>	<u>(2,503)</u>	<u>-12.3%</u>	<u>50,027</u>
Net Increase/(Decrease)	4,327	2,562	1,765	68.9%	54
Beginning Operating Cash	17,140	13,488	3,652		13,488
<b>Ending Operating Cash</b>	<u>\$ 21,467</u>	<u>\$ 16,051</u>	<u>\$ 5,416</u>	<u>33.7%</u>	<u>\$ 13,543</u>
Days of Operating Funds	<u>225</u>	<u>168</u>	<u>57</u>		<u>142</u>
<b>Minimum Operating Reserve Requirement</b>					
45 Days of Operating Expenses	\$ 4,356	\$ 4,356			\$ 4,356
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 5,808	\$ 5,808			\$ 5,808

<sup>(1)</sup> Fuel revenues are lower than budget due to lower volume sales from warmer than seasonal weather.

<sup>(2)</sup> Departmental expense is lower due to timing.

<sup>(3)</sup> Capital expenditures are lower than budget due to slower growth in the Rural system and timing of FY 20 projects.

**CITY OF BRYAN, TEXAS**  
**Water Fund Summary**  
 March 31, 2020  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Water Sales <sup>(1)</sup>	\$ 6,076	\$ 5,472	\$ 604	11.0%	\$ 12,600
Water Penalties	65	67	(2)	-3.4%	134
Miscellaneous	-	-	-	0.0%	563
<i>Total Operating Revenues</i>	<u>6,141</u>	<u>5,539</u>	<u>602</u>	<u>10.9%</u>	<u>13,297</u>
<b>Non-Operating Revenues</b>					
Interest Income	85	101	(16)	-16.3%	210
Water Tap Fees	126	63	63	99.3%	165
Oil & Gas Royalty	3	0	3	6699.7%	0
Inventory markup	11	11	0	1.4%	21
Miscellaneous non-operating income <sup>(2)</sup>	161	26	134	505.8%	53
Transfers from Other Funds	12	12	(0)	0.0%	24
<i>Total Non-Operating Revenues</i>	<u>398</u>	<u>214</u>	<u>184</u>	<u>85.9%</u>	<u>474</u>
<b>Total Revenues</b>	<u><b>6,538</b></u>	<u><b>5,753</b></u>	<u><b>785</b></u>	<u><b>13.7%</b></u>	<u><b>13,770</b></u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Water Administration	322	338	(16)	-4.8%	662
Water Production <sup>(3)</sup>	1,251	1,389	(138)	-9.9%	2,988
Water Distribution	1,233	1,269	(36)	-2.8%	2,656
General & Admin. Reimbursement	254	254	0	0.0%	508
Transfer to Other Funds	36	36	0	0.0%	73
Transfer to BTU	254	289	(35)	-12.1%	578
<i>Total Operating Expenses</i>	<u>3,350</u>	<u>3,575</u>	<u>(225)</u>	<u>-6.3%</u>	<u>7,464</u>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(4)</sup>	165	1,235	(1,071)	-86.7%	2,740
Right of Way Payments	304	295	9	3.0%	665
Paying Agent Fee & Misc. Debt Expense	1	8	(6)	-86.3%	15
Bond Sale Expense	(1)	10	(11)	-110.1%	20
Debt Service	418	494	(76)	-15.4%	3,924
<i>Total Non-Operating Expenses</i>	<u>887</u>	<u>2,042</u>	<u>(1,155)</u>	<u>-56.6%</u>	<u>7,364</u>
<b>Total Expenditures</b>	<u><b>4,237</b></u>	<u><b>5,617</b></u>	<u><b>(1,381)</b></u>	<u><b>-24.6%</b></u>	<u><b>14,828</b></u>
Net Increase/(Decrease)	2,301	135	2,166	1598.6%	(1,058)
Beginning Operating Funds	5,205	6,076	(871)	-14.3%	6,076
<b>Ending Operating Funds</b>	<u><b>\$ 7,507</b></u>	<u><b>\$ 6,212</b></u>	<u><b>\$ 1,295</b></u>	<u><b>20.9%</b></u>	<u><b>\$ 5,018</b></u>
Days of Operating Funds	362	300	62		242
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,244	\$ 1,244			\$ 1,244

Operating Funds = Working Capital

<sup>(1)</sup> Water Sales: Residential sales are over budget by \$404k and commercial sales are over budget by \$217k due to a drier than average Fall. The budget estimates are based on historical trends.

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

<sup>(3)</sup> Water Production: The budget variance is due to maintenance which is under budget by \$61k, salaries and benefits which are under budget by \$51k (currently 3 vacancies), utilities which are under budget by \$22k, contractual engineering which is under budget by \$14k, and rentals which are under budget by \$5k. The budget variance is partially offset by License and permit fees which are over budget by \$26k.

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

**CITY OF BRYAN, TEXAS**  
**Wastewater Fund Summary**  
 March 31, 2020  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Sewer System Revenue <sup>(1)</sup>	\$ 6,170	\$ 5,992	\$ 178	3.0%	\$ 12,200
Sewer Penalties	54	62	(8)	-13.6%	124
Miscellaneous	3	3	(0)	-10.4%	6
Pretreatment Fees	265	293	(27)	-9.3%	585
Oil/Gas Permit Fees	6	20	(14)	-70.0%	40
Mobile Food Vendors	14	8	7	88.7%	15
Hauler & Sewer Inspection Fees	9	4	5	143.1%	7
<i>Total Operating Revenues</i>	<u>6,521</u>	<u>6,380</u>	<u>140</u>	<u>2.2%</u>	<u>12,977</u>
<b>Non-Operating Revenues</b>					
Sewer Tap Fees	88	60	28	46.3%	120
Miscellaneous-Non Operating	14	14	(0)	-0.5%	29
Transfers from Other Funds	134	134	0	0.0%	268
Interest Income	111	102	9	9.1%	225
<i>Total Non-Operating Revenues</i>	<u>348</u>	<u>310</u>	<u>37</u>	<u>11.9%</u>	<u>642</u>
<b>Total Revenues</b>	<u>6,868</u>	<u>6,691</u>	<u>178</u>	<u>2.7%</u>	<u>13,619</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Wastewater Administration <sup>(2)</sup>	175	316	(142)	-44.8%	638
Wastewater Collection	1,082	1,147	(65)	-5.6%	2,346
Wastewater Pre-Treatment	41	50	(9)	-18.9%	100
Wastewater Treatment	1,367	1,437	(70)	-4.8%	2,933
Environmental Services	281	320	(40)	-12.5%	654
General & Admin Reimbursement	269	269	0	0.0%	538
Transfer to Other Funds	24	24	0	0.0%	48
Transfer to BTU	248	282	(35)	-12.3%	565
<i>Total Operating Expenses</i>	<u>3,486</u>	<u>3,846</u>	<u>(360)</u>	<u>-9.4%</u>	<u>7,821</u>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(3)</sup>	891	1,818	(927)	-51.0%	5,543
Right of Way Payments	309	321	(13)	-4.0%	646
Paying Agent Fee	-	2	(2)	0.0%	5
Debt Service	288	312	(24)	-7.6%	3,711
<i>Total Non-Operating Expenses</i>	<u>1,488</u>	<u>2,454</u>	<u>(966)</u>	<u>-39.4%</u>	<u>9,905</u>
<b>Total Expenditures</b>	<u>4,973</u>	<u>6,300</u>	<u>(1,327)</u>	<u>-21.1%</u>	<u>17,726</u>
Net Increase/(Decrease)	1,895	391	1,504	384.6%	(4,107)
Beginning Operating Funds	9,611	8,354	1,257	15.0%	8,354
<b>Ending Operating Funds</b>	<u>\$ 11,506</u>	<u>\$ 8,745</u>	<u>2,761</u>	<u>31.6%</u>	<u>\$ 4,246</u>
Days of Operating Funds	530	403			195
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,304	\$ 1,304			\$ 1,304

Operating Funds = Working Capital

<sup>(1)</sup> Sewer System Revenue: The budget variance is primarily due to an increase in commercial sales which are over budget by \$150k.

<sup>(2)</sup> Wastewater Admin: The budget variance is due to contractual engineering which is under budget by \$133k due to timing of projects, salaries and benefits are under budget by \$19k (currently 2 vacancies), and contractual services which are under budget by \$10k. The budget variance is partially offset by insurance which is over budget by \$20k.

<sup>(3)</sup> Annual Capital: The budget variance is due to timing of capital projects.

**CITY OF BRYAN, TEXAS**  
**Solid Waste Fund Summary**  
 March 31, 2020  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Residential Refuse	\$ 2,247	\$ 2,256	\$ (9)	-0.4%	\$ 4,512
Commercial Refuse	1,823	1,820	3	0.2%	3,640
Penalties	38	44	(6)	-14.6%	89
License & Permit Fees	34	35	(1)	-3.3%	70
Recycling	8	16	(8)	-48.5%	32
Miscellaneous	3	4	(1)	-20.1%	8
<i>Total Operating Revenues</i>	<u>4,153</u>	<u>4,176</u>	<u>(22)</u>	<u>-0.5%</u>	<u>8,351</u>
<b>Non-Operating Revenues</b>					
Interest Income	63	25	38	151.6%	50
Transfers/Reimbursements	56	56	0	0.0%	111
<i>Total Non-Operating Revenues</i>	<u>118</u>	<u>81</u>	<u>38</u>	<u>47.1%</u>	<u>161</u>
<b>Total Revenues</b>	<u>4,272</u>	<u>4,256</u>	<u>16</u>	<u>0.4%</u>	<u>8,512</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Administration <sup>(1)</sup>	2,186	2,345	(159)	-6.8%	5,071
Call Center	147	170	(23)	-13.5%	349
Recycling	216	219	(3)	-1.3%	445
<i>Total Operating Expenses</i>	<u>2,550</u>	<u>2,734</u>	<u>(185)</u>	<u>-6.8%</u>	<u>5,865</u>
<b>Non-Operating Expenses</b>					
General & Admin. Reimbursement	253	253	0	0.0%	506
Transfer to Wastewater	7	7	0	0.0%	15
Transfer to BTU	280	287	(7)	-2.5%	574
Transfer to Other Funds	3	3	0	0.0%	6
Right of Way Payments	204	204	(1)	-0.3%	412
Annual Capital <sup>(2)</sup>	395	570	(175)	-30.7%	1,176
<i>Total Non-Operating Expenses</i>	<u>1,142</u>	<u>1,325</u>	<u>(183)</u>	<u>-13.8%</u>	<u>2,688</u>
<b>Total Expenditures</b>	<u>3,691</u>	<u>4,059</u>	<u>(368)</u>	<u>-9.1%</u>	<u>8,553</u>
Net Increase/(Decrease)	581	197	384	194.7%	(41)
Beginning Operating Funds	6,298	5,901	398	6.7%	5,901
<b>Ending Operating Funds</b>	<u>\$ 6,879</u>	<u>\$ 6,098</u>	<u>\$ 781</u>	<u>12.8%</u>	<u>\$ 5,860</u>
Days of Operating Funds	422	374	48		360
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 977	\$ 977			\$ 977

Operating Funds = Working Capital

<sup>(1)</sup> Administration: The budget variance is due to operating expenses which are under budget including: contractual services by \$133k, salaries and benefits by \$19k (currently 6 vacancies), and maintenance by \$13k.

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

**CITY OF BRYAN, TEXAS**  
**Coulter Airport Fund Summary**  
 March 31, 2020  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Rent	\$ 116	\$ 115	\$ 1	0.9%	\$ 231
Fuel Revenue	152	199	(47)	-23.7%	356
<i>Total Operating Revenues</i>	<u>268</u>	<u>314</u>	<u>(46)</u>	<u>-14.7%</u>	<u>587</u>
<b>Non-Operating Revenues</b>					
Grants	-	25	(25)	0.0%	50
Interest Income	1	1	(0)	-7.2%	1
Misc. Revenues	1	0	1	142.0%	1
Transfers from Other Funds	-	-	-	0.0%	187
<i>Total Non-Operating Revenues</i>	<u>2</u>	<u>26</u>	<u>(24)</u>	<u>-93.1%</u>	<u>239</u>
<b>Total Revenues</b>	<u>270</u>	<u>341</u>	<u>(71)</u>	<u>-20.7%</u>	<u>826</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	96	93	3	3.3%	190
Supplies	2	6	(4)	-70.1%	12
Fuel for Resale	99	127	(28)	-22.1%	254
Maintenance	10	6	4	69.6%	12
Other Services and Charges	27	18	9	48.6%	37
<i>Total Operating Expenses</i>	<u>234</u>	<u>250</u>	<u>(16)</u>	<u>-6.4%</u>	<u>505</u>
<b>Non-Operating Expenses</b>					
Debt Service	15	15	0	0.0%	82
Annual Capital	16	20	(4)	-19.0%	120
General & Admin. Reimbursement	62	62	0	0.0%	125
<i>Total Non-Operating Expenses</i>	<u>93</u>	<u>97</u>	<u>(4)</u>	<u>-3.9%</u>	<u>326</u>
<b>Total Expenditures</b>	<u>327</u>	<u>347</u>	<u>(20)</u>	<u>-5.7%</u>	<u>832</u>
Net Increase/(Decrease)	(57)	(7)	(51)	752.0%	(6)
Beginning Operating Funds	102	91	11	12.5%	91
<b>Ending Operating Funds</b>	<u>\$ 45</u>	<u>\$ 84</u>	<u>\$ (39)</u>	<u>-46.9%</u>	<u>\$ 85</u>
Days of Operating Funds	32	60	(28)		60
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 84	\$ 84			\$ 84

Operating Funds = Working Capital



**CITY OF BRYAN, TEXAS**  
**Bryan Commerce and Development Fund Summary**  
 March 31, 2020  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<b><u>Revenues</u></b>					
Interest Income	\$ 36	\$ 26	\$ 10	38.5%	\$ 52
<b>Total Revenues</b>	<b>376</b>	<b>26</b>	<b>350</b>	<b>0.0%</b>	<b>52</b>
<b><u>Expenditures</u></b>					
Utilities Services	2	-	2	0.0%	-
Annual Capital	65	-	65	0.0%	1,300
Liability Insurance	2	2	(0)	-1.1%	4
Miscellaneous Charges	6	-	6	0.0%	-
Alloc Cost From City Dept.	23	23	0	0.0%	46
<b>Total Expenditures</b>	<b>98</b>	<b>25</b>	<b>73</b>	<b>295.5%</b>	<b>1,349</b>
Net Increase/(Decrease)	278	1	277	19646.7%	(1,297)
Beginning Operating Funds	3,828	2,610	1,218	46.7%	2,610
<b>Ending Operating Funds</b>	<b>\$ 4,106</b>	<b>\$ 2,611</b>	<b>\$ 1,495</b>	<b>57.2%</b>	<b>\$ 1,313</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Self Insurance Fund Summary**  
March 31, 2020  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Defensive Driving Fees	\$ -	\$ 0	\$ (0)	0.0%	\$ 0
Liability/Workers Comp Ins Premiums <sup>(1)</sup>	1,315	1,177	138	11.7%	2,354
<i>Total Operating Revenues</i>	<u>1,315</u>	<u>1,177</u>	<u>138</u>	<u>11.7%</u>	<u>2,354</u>
<b>Non-Operating Revenues</b>					
Interest Income	36	36	0	0.9%	72
Miscellaneous revenues	5	5	0	0.0%	5
S/L Aggregate Refund	29	76	(47)	0.0%	152
Insurance Reimbursements	31	2	29	0.0%	5
<i>Total Non-Operating Revenues</i>	<u>101</u>	<u>119</u>	<u>(18)</u>	<u>-15.2%</u>	<u>234</u>
<b>Total Revenues</b>	<u>1,416</u>	<u>1,296</u>	<u>119</u>	<u>9.2%</u>	<u>2,588</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Personnel Services	245	271	(27)	-9.8%	558
Supplies	87	70	18	25.5%	85
Maintenance	0	1	(1)	-97.7%	2
Other Services & Charges	47	83	(36)	-43.3%	167
Judgment & Damage Claims	19	20	(1)	-6.6%	40
Liability Insurance	518	574	(56)	-9.8%	637
Claims Administration	24	25	(1)	-5.0%	50
Workers Comp & Liability Claims <sup>(2)</sup>	129	487	(358)	-73.6%	1,049
<i>Total Operating Expenses</i>	<u>1,068</u>	<u>1,531</u>	<u>(463)</u>	<u>-30.2%</u>	<u>2,588</u>
<b>Non-Operating Expenses</b>					
Allocated Cost from City Depts.	94	94	0	0.0%	188
Transfer to Other Funds	100	100	-	0.0%	100
<i>Total Non-Operating Expenses</i>	<u>224</u>	<u>194</u>	<u>30</u>	<u>15.2%</u>	<u>288</u>
<b>Total Expenditures</b>	<u>1,292</u>	<u>1,725</u>	<u>(433)</u>	<u>-25.1%</u>	<u>2,876</u>
Net Increase/(Decrease)	124	(428)	552	-128.9%	(288)
Beginning Operating Funds	3,385	2,983	401	13.5%	2,983
<b>Ending Operating Funds</b>	<u>\$ 3,509</u>	<u>\$ 2,555</u>	<u>\$ 954</u>	<u>37.3%</u>	<u>\$ 2,695</u>
Days of Operating Funds	488	355	133		375
<b>Target Operating Reserve</b>	\$ 2,400	\$ 2,400			\$ 2,400

Operating Funds = Working Capital

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

<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**  
 March 31, 2020  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Employee Contributions	\$ 1,157	\$ 1,202	\$ (45)	-3.8%	\$ 2,404
City Contributions	4,845	4,850	(5)	-0.1%	9,699
Retiree Health Premiums	326	321	5	1.6%	642
<i>Total Operating Revenues</i>	<u>6,328</u>	<u>6,372</u>	<u>(45)</u>	<u>-0.7%</u>	<u>12,745</u>
<b>Non-Operating Revenues</b>					
Interest Income	17	20	(3)	-16.6%	40
Stop/Loss Aggregate Refund <sup>(1)</sup>	141	-	141	0.0%	-
Flex Admin Fee	4	5	(1)	-15.5%	11
Health Claim Rebates <sup>(2)</sup>	297	150	147	97.9%	300
BISD Reimbursement	167	179	(11)	-6.4%	357
Transfers In	100	100	-	0.0%	100
<i>Total Non-Operating Revenues</i>	<u>726</u>	<u>454</u>	<u>272</u>	<u>60.0%</u>	<u>808</u>
<b>Total Revenues</b>	<u>7,054</u>	<u>6,826</u>	<u>227</u>	<u>3.3%</u>	<u>13,552</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Administrative Reimbursements	93	93	0	0.0%	186
Claims Administration	6	7	(1)	-15.7%	14
Health Insurance Administration	249	252	(3)	-1.2%	503
Health Insurance Claims <sup>(3)</sup>	5,925	5,147	779	15.1%	10,718
Health Saving Account	95	62	33	54.0%	124
Employee Assistance Program	7	7	0	1.2%	14
Affordable Care Act Compliance Fees	-	3	(3)	0.0%	6
Stop Loss Premium	478	466	12	2.6%	932
<i>Total Operating Expenses</i>	<u>6,854</u>	<u>6,036</u>	<u>817</u>	<u>13.5%</u>	<u>12,497</u>
<b>Non-Operating Expenses</b>					
Employee Health Center	145	132	13	10.0%	357
BISD Health Center Expense	145	132	13	9.8%	357
<i>Total Non-Operating Expenses</i>	<u>290</u>	<u>264</u>	<u>26</u>	<u>9.9%</u>	<u>714</u>
<b>Total Expenditures</b>	<u>7,143</u>	<u>6,300</u>	<u>843</u>	<u>13.4%</u>	<u>13,211</u>
Net Increase/(Decrease)	(90)	526	(616)	-117.0%	341
Beginning Operating Funds	(84)	395	(479)	-121.2%	395
<b>Ending Operating Funds</b>	<u>\$ (173)</u>	<u>\$ 922</u>	<u>\$ (1,095)</u>	<u>-118.8%</u>	<u>\$ 737</u>
Days of Operating Funds	(5)	27	(32)		21
<b>Target Operating Reserve</b>					
30 Days of Budgeted Expenditures	\$ 1,041	\$ 1,041			\$ 1,041

Operating Funds = Working Capital

<sup>(1)</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>(2)</sup> Health claim rebates are received from OptumRx for participation in a prescription drug rebate program. The variance is due to timing of receipts for the rebates.

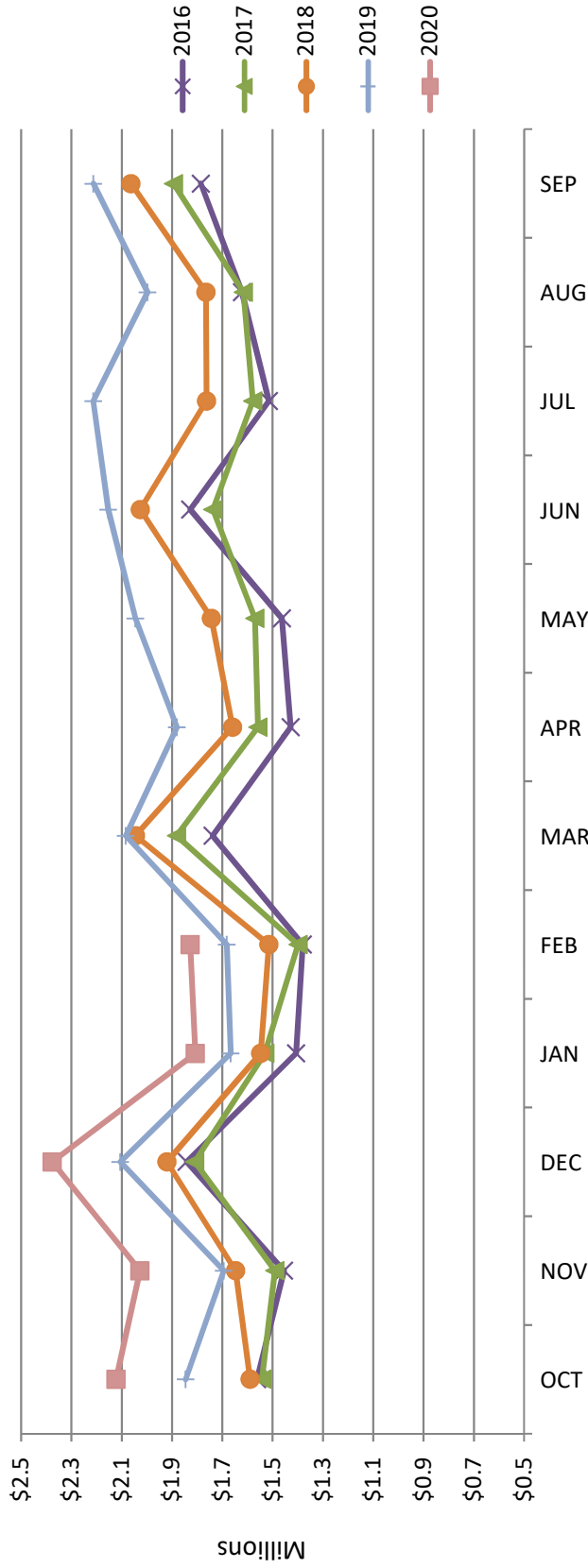
<sup>(3)</sup> The budget for claims is based on historical experience. Actual claims and timing of claims expense will vary year to year. For the month of March health insurance claims were \$942k.

**CITY OF BRYAN, TEXAS**  
**Warehouse Fund Summary**  
 March 31, 2020  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Inventory Mark-up	\$ 0	\$ 0	\$ 0	507.3%	\$ 9
Fuel Mark-up	30	30	0	0.9%	60
<i>Total Operating Revenues</i>	<u>31</u>	<u>30</u>	<u>1</u>	<u>2.1%</u>	<u>69</u>
<b>Non-Operating Revenues</b>					
Interest Income	0	0	0	507.3%	0
Misc. Revenues	4	5	(1)	-20.9%	0
Transfers from Other Funds	125	125	0	0.0%	250
<i>Total Non-Operating Revenues</i>	<u>129</u>	<u>129</u>	<u>(1)</u>	<u>-0.5%</u>	<u>250</u>
<b>Total Revenues</b>	<u>160</u>	<u>160</u>	<u>0</u>	<u>0.0%</u>	<u>319</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Salaries and Benefits	106	110	(4)	-3.7%	226
Supplies	7	9	(2)	-17.2%	18
Maintenance	1	1	(0)	-10.9%	2
Other Services and Charges	42	41	1	2.4%	81
<b>Total Expenditures</b>	<u>156</u>	<u>161</u>	<u>(5)</u>	<u>-3.0%</u>	<u>328</u>
Net Increase/(Decrease)	3	(1)	5	-325.2%	(8)
Beginning Operating Funds	3	13	(10)	-74.6%	13
<b>Ending Operating Funds</b>	<u>\$ 7</u>	<u>\$ 11</u>	<u>\$ (5)</u>	<u>-41.9%</u>	<u>\$ 4</u>
Days of Operating Funds	7	13	(5)		5
<b>Minimum Target Fund Balance ≥ \$0</b>	\$ -	\$ -			\$ -

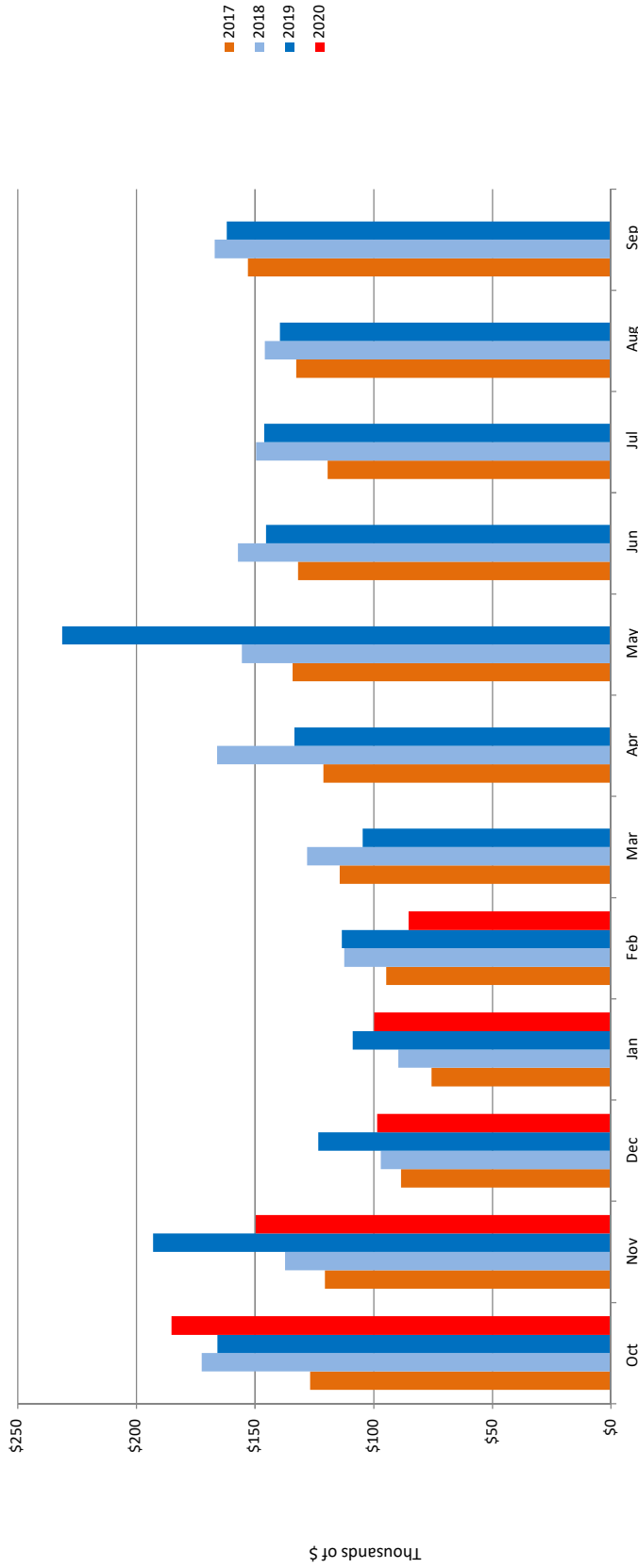
Operating Funds = Working Capital

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



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

## City of Bryan Hotel Occupancy Tax Revenue Trends



Month	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	
Total for FY 2017	\$ 126,779	\$ 120,569	\$ 88,550	\$ 75,698	\$ 94,715	\$ 114,299	\$ 121,214	\$ 134,242	\$ 131,896	\$ 119,475	\$ 132,607	\$ 152,986	\$ 1,413,030	
Total for FY 2018	\$ 172,427	\$ 137,466	\$ 97,019	\$ 89,603	\$ 112,491	\$ 128,070	\$ 165,975	\$ 155,619	\$ 157,250	\$ 149,579	\$ 145,946	\$ 167,043	\$ 1,678,488	
Total for FY 2019	\$ 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	
Total for FY 2020	\$ 185,266	\$ 149,723	\$ 98,546	\$ 99,887	\$ 85,339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 618,761	
Monthly budget	\$ 162,466	\$ 180,588	\$ 159,911	\$ 116,933	\$ 99,075	\$ 117,747	\$ 125,042	\$ 149,847	\$ 163,341	\$ 154,561	\$ 146,004	\$ 149,486	\$ 1,725,000	
													YTD Budget	\$ 718,973
													\$Over/(Under) YTD	\$ (100,212)
													% Over/(Under) YTD	-13.94%
													FY2020 Budget	\$ 1,725,000