



CITY OF BRYAN
The Good Life, Texas Style.™

QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2019

FOR THE THREE MONTHS ENDING DECEMBER 31, 2018

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CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2019 Adopted Budget
Governmental Funds				
General	\$ 7,358	\$ 4,737	\$ 2,621	\$ (807)
Hotel/Motel Tax	100	41	59	6
Oil & Gas Fund	255	32	222	242
Capital Reserve Fund	17	12	5	49
Debt Service	3,921	3,451	470	(815)
Street Improvement Fund	(1)	525	(526)	(1,188)
Drainage Improvement	59	71	(12)	(115)
TIRZ #10-Traditions	838	837	1	(120)
TIRZ #19-Nash Street	117	117	0	(79)
TIRZ #21-Downtown Bryan	64	38	26	58
TIRZ #22-Target	133	133	0	(10)
TIRZ #22-North	35	36	(1)	(73)
Community Development	(161)	(22)	(138)	-
Grant Fund	(86)	-	(86)	-
Court Technology	9	7	2	27
Miscellaneous Trusts	16	-	16	-
Enterprise Funds				
BTU - City	19,666	7,554	12,112	(6,942)
BTU - Rural	2,651	2,255	396	6,808
Water	606	859	(253)	(1,188)
Wastewater	1,173	829	344	(3,590)
Solid Waste	569	456	113	0
Airport	(42)	17	(59)	(52)
Bryan Commerce & Development	(142)	1	(144)	5
Internal Service Funds				
Self-Insurance Fund	121	(442)	562	(36)
Employee Benefits Fund	(604)	(37)	(566)	142
Warehouse Fund	8	4	4	7
Change in Fund Balance	\$ 36,678	\$ 21,511	\$ 15,167	\$ (7,670)

General Fund

The General Fund fund balance available for operations at December 31, 2018 was \$29,703k, or 140 days of operating expenditures. This balance is \$1,112k, or 16.1%, above projections. This variance is mainly due to revenues being higher than projected and expenditures that are under budget. Revenues and right-of-way payments for the General Fund are under budget by \$58k, or 1.6 %, and expenditures are under budget by \$1,054k, or 5.9%. A discussion of the revenue and expenditure variances is included below.

Revenue Narrative

Through December of FY 2019, General Fund Revenues, not including right-of-way payments, are \$1,625k, or 8.5%, over budget. Overall, revenue variances are under budget in all categories except Property Taxes, City Sales Taxes and miscellaneous revenues. Property taxes are over budget by \$1,751k, or 16.1% due to timing of collections. ROW payments are trending under budget by \$58k, or 1.6%, due to fluctuations in the weather causing a decrease in utility usage. Notable revenue variances include:

Sales tax: Actual sales tax receipts of \$5,679k through December of FY 2019 are \$135k, or 2.4%, over budget, and are \$475k or 9.1% above FY 2018 collections through the same period. Notable increases were seen in manufacturing, professional services, and oil and gas production activities.

Property tax: Property tax revenue collections of \$12,624k are \$1,751k, or 16.1%, over budget. Through December, 50.6% of budgeted property tax revenues have been collected.

Charges for Services: Charges for services of \$985k are \$345k, or 25.9%, under budget through December of FY 2019. This variance is due in part to timing of the BISD Cops program and the County EMS Services payments, which are under budget by \$110k and \$54k respectively. Revenues from Parks and Recreation programs are under budget by \$133k or 32.9% due to the continuous rain in the Fall.

Miscellaneous: Miscellaneous revenues of \$493k are over budget by \$262k, or 113.9%. This variance is due to interest income over budget by \$58k, unbudgeted police auction and seizure proceeds of \$57k, library donations over budget by \$57k, unbudgeted insurance proceeds from a FY 2018 claim of \$45k, and rebates from the co-op buy-board and P-cards totaling \$31k.

Expenditure Narrative

General Fund operating expenditures are \$1,054k, or 5.9%, under budget through December of FY 2019. Expense variances are largely due to the timing of projects and staff vacancies. Notable variances include:

Public Safety: Public Safety is under budget \$215k, or 2.3%. The budget variance is primarily due to vacancies in Municipal Court, Fire and Police causing personnel expenses that are under budget by \$199k.

Public Works: Public Works is under budget \$215k, or 16.2%. The budget variance is due to vacancies in Engineering causing personnel expenses that are under budget by \$124k and miscellaneous expenses that are under budget by \$44k due to timing of projects.

Community Services: Community Services is under budget by \$152k, or 7.5%. The budget variance is primarily due to the golf course which is under budget by \$120k due to the rain in the Fall causing multiple closures.

Non-departmental: Non-departmental is under budget by \$255k, or 19.4% due to the timing of payments for contractual obligations for Chapter 380 incentive agreements. The Economic Development Foundation has a fund balance that will cover operations for FY 2019 therefore funding from the City is not expected to be necessary, which accounts for \$138k of the budget variance.

CITY OF BRYAN, TEXAS
General Fund Summary
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues:					
City Sales Tax	\$ 5,679	\$ 5,544	\$ 135	2.4%	\$ 21,580
Property Tax	12,624	10,872	1,751	16.1%	24,974
Franchise Fees	106	153	(48)	-31.2%	2,059
Licenses & Permits	126	169	(43)	-25.3%	806
Grants	310	313	(3)	-0.9%	1,253
Charges for Services	985	1,329	(345)	-25.9%	5,427
Fines	326	411	(85)	-20.7%	1,645
Miscellaneous/Shared Tax	493	230	262	113.9%	2,226
Subtotal Revenues	20,648	19,023	1,625	8.5%	59,970
ROW Payments	3,540	3,597	(58)	-1.6%	14,913
Transfers In	-	-	-	0.0%	600
Total Revenues, Transfers & ROW	24,187	22,620	1,567	6.9%	75,484
Expenditures :					
Public Safety	9,255	9,470	(215)	-2.3%	41,386
Public Works	1,116	1,331	(215)	-16.2%	5,992
Development Services	568	626	(58)	-9.2%	2,928
Community Services	1,869	2,020	(152)	-7.5%	9,299
Support Services	3,360	3,372	(12)	-0.3%	12,387
General Administration	1,084	1,231	(147)	-12.0%	5,074
Non-departmental	1,061	1,316	(255)	-19.4%	5,157
CIP Reimb. Resolutions	-	-	-	0.0%	-
Administrative Reimbursements	(1,484)	(1,484)	(0)	0.0%	(5,934)
Operating Expenditures	16,830	17,883	(1,054)	-5.9%	76,291
Total Expenditures	16,830	17,883	(1,054)	-5.9%	76,291
Net Increase/(Decrease)	7,358	4,737	2,621	55.3%	(807)
Beginning Fund Balance	28,477	26,104	2,373	9.1%	26,104
Ending Fund Balance	35,835	30,841	4,994	16.2%	25,297
Restricted or Committed Fund Balance	6,132	5,250	882		5,250
Fund Balance Available for Operations	\$ 29,703	\$ 25,591	\$ 4,112	16.1%	\$ 20,047
# of Days of Reserve	140	121	19		95
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 12,715	\$ 12,715			\$ 12,715
Target Operating Reserve					
100 Days of Operating Expenses	\$ 21,193	\$ 21,193			\$ 21,193

CITY OF BRYAN, TEXAS
Hotel Tax Fund
December 31, 2018
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Room Tax Receipts	\$ 481	\$ 384	\$ 97	25.3%	\$ 1,500
Interest Income	10	9	1	16.3%	35
Total Revenues	491	392	98	25.1%	1,535
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Experience B/CS ⁽¹⁾	93	122	(29)	-23.8%	487
Veterans Memorial	25	25	-	0.0%	25
Arts Council	31	45	(14)	-31.0%	180
Downtown Bryan Association	79	79	-	0.0%	315
Chamber of Commerce	-	-	-	0.0%	5
Atlas Hotel, L.P.	71	38	34	89.9%	150
Park & Rec Expense (City of Bryan)	2	-	2	0.0%	82
Communications/Marketing (City of Bryan)	52	19	33	177.2%	75
Subtotal Program Grants	352	327	26	7.8%	1,319
<u>Single Purpose/Events Grants</u>		25	(25)	0.0%	100
Central Texas Leadership Training	2		2	0.0%	
Lone Star Softball, Llc	3		3	0.0%	
Messina Hof Wine Cellar	2		2	0.0%	
National Intramural Recreational	4		4	0.0%	
Prime Time Sports, LLC	5		5	0.0%	
SW Electrical Metering Assoc.	5		5	0.0%	
TAMU Game day Traffic Shuttle	15		15	0.0%	
Texas A&M Vet Med Center	1		1	0.0%	
Texas Health Occupations Association	3		3	0.0%	
Texas Reds -DBA	-	-	-	0.0%	110
Subtotal Single Purpose/Event Grants	38	25	13	53.9%	210
Total Expenditures	391	352	39	11.1%	1,529
Net Increase/(Decrease)	100	41	59	146.3%	6
Beginning Operating Funds	1,998	1,967			1,967
Ending Operating Funds	\$ 2,099	\$ 2,008	\$ 91		\$ 1,973
Days of Operating Funds	494	473	21		465
<u>Minimum Operating Reserve Requirement</u>					
60 Days of Operating Expenses	\$ 255	\$ 255			\$ 255

⁽¹⁾ This budget variance is due to an additional payment made in FY18 which will reduce the amount due in FY19.

CITY OF BRYAN, TEXAS
Oil & Gas Fund
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property Taxes	\$ 24	\$ 24	\$ -	0.0%	\$ 128
Royalties ⁽¹⁾	224	7	217	3176.9%	107
Interest Income	7	2	5	319.9%	7
Total Revenues	255	32	222	686.0%	242
<u>Expenditures</u>					
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	255	32	222	686.0%	242
Beginning Operating Funds	1,183	964			964
Ending Operating Funds	\$ 1,438	\$ 996	\$ 441	44.3%	\$ 1,206
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	-		\$ -

Operating Funds = Working Capital

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

CITY OF BRYAN, TEXAS
Capital Reserve Fund
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Interest Income	\$ 17	\$ 12	\$ 5	42.7%	\$ 49
Total Revenues	17	12	5	42.7%	49
<u>Expenditures</u>					
Capital Projects	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	17	12	5	42.7%	49
Beginning Operating Funds	3,415	3,439			3,439
Ending Operating Funds	\$ 3,433	\$ 3,451	\$ (18)	-0.5%	\$ 3,488
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
December 31, 2018
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Property Tax ⁽¹⁾	\$ 3,904	\$ 3,439	\$ 465	13.5%	\$ 7,919
Interest Income	17	14	3	19.7%	56
Brazos County Payment	-	-	-	0.0%	-
BVSWMA (Interest on Notes Receivable)	-	-	-	0.0%	141
Subtotal Revenues	3,921	3,453	-	0.0%	8,117
Transfers In	-	-	-	0.0%	1,931
<i>Total Non-Operating Revenues</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>	<i>1,931</i>
Total Revenues	3,921	3,453	-	0.0%	10,048
<u>Expenditures</u>					
Debt Payments	-	-	-	0.0%	10,853
Paying Agent Fees	-	2	(2)	0.0%	10
Total Expenditures	-	2	(2)	0.0%	10,863
Net Increase/(Decrease)	3,921	3,451	470	13.6%	(815)
Beginning Operating Funds	2,304	1,826			1,826
Ending Operating Funds	\$ 6,225	\$ 5,277	\$ 470	8.9%	\$ 1,011
Days of Operating Funds	206	175	31		33
Operating Reserve					
30 Days of Operating Expenses	\$ 905	\$ 905			\$ 905

⁽¹⁾ Property tax collections are over budget due to the timing of payments collected including payments from large mortgage companies.

CITY OF BRYAN, TEXAS
Street Improvement Fund
December 31, 2018
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Fees & Other	\$ 1,455	\$ 1,445	\$ 11	0.7%	\$ 5,778
Interest Income	33	20	13	66.1%	80
Total Revenues	1,488	1,464	24	1.6%	5,858
<u>Expenditures</u>					
Street Maintenance ⁽¹⁾	1,388	859	529	61.6%	6,515
Salaries and Benefits	13	-	13	0.0%	-
Alloc. Costs from City Dept.	25	25	0	0.0%	100
Misc.	30	16	14	90.0%	64
Annual Capital	-	-	-	0.0%	-
Transfers	-	-	-	0.0%	208
Billing Charges	33	39	(7)	-16.9%	158
Total Expenditures	1,490	939	550	58.6%	7,046
Net Increase/(Decrease)	(1)	525	(526)	-100.2%	(1,188)
Beginning Operating Funds	7,023	1,534			1,534
Ending Operating Funds	\$ 7,022	\$ 2,059	\$ (526)	-25.6%	\$ 347
Days of Operating Funds	359	105	254		18
Target Operating Reserve					
60 Days of Operating Revenues	\$ 963	\$ 963			\$ 963

Operating Funds = Working Capital

⁽¹⁾ The budget variance is due to timing of street maintenance projects including: downtown railroad quiet zones, Palasota Dr. Ph. 1 reconstruction, asphalt and concrete maintenance, and other miscellaneous projects.

CITY OF BRYAN, TEXAS

Drainage Fund

December 31, 2018

(in thousands)

	YTD	YTD	YTD	YTD	FY2019
Revenues	Actual	Budget	Budget	Variance	Adopted
			Variance	%	Budget
Fees	\$ 243	\$ 240	\$ 2	1.0%	\$ 962
Interest Income	17	8	9	113.9%	32
Total Revenues	260	248	11	4.5%	994
Expenditures					
Storm System/Contr. Eng/Planning	181	150	31	20.5%	1,000
Alloc. Costs from City Dept.	7	7	0	0.0%	27
Utility Admin reimbursement	13	19	(7)	-34.7%	77
Misc.	1	1	(0)	-30.8%	5
Total Expenditures	201	177	24	13.4%	1,109
Net Increase/(Decrease)	59	71	(12)	-17.4%	(115)
Beginning Operating Funds	3,247	2,220			2,220
Ending Operating Funds	\$ 3,306	\$ 2,291	\$ 1,015	44.3%	\$ 2,105
Days of Operating Funds	1,074	744	330		683
Target Operating Reserve					
60 Days of Operating Revenues	\$ 160	\$ 160			\$ 160

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 731	\$ 731	\$ -	0.0%	\$ 2,072
Property tax - County	402	402	-	0.0%	1,166
Interest Income	4	3	1	36.9%	12
Total Revenues	1,138	1,137	1	35.0%	3,250
<u>Expenditures</u>					
Transfer to Debt Service Fund	-	-	-	0.0%	1,020
Contractual & Project Cost Reimb.	300	300	-	0.0%	1,950
Transfer to General Fund for Reimb.	-	-	-	0.0%	400
Total Expenditures	300	300	-	0.0%	3,370
Net Increase/(Decrease)	838	837	1	0.1%	(120)
Beginning Operating Funds	751	341			341
Ending Operating Funds	\$ 1,589	\$ 1,178	\$ 411	34.9%	\$ 221
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 117	\$ 117	\$ -	0.0%	\$ 334
Interest Income	1	1	0	41.8%	3
Total Revenues	117	117	0	0.2%	337
<u>Expenditures</u>					
Construction Costs	-	-	-	0.0%	278
Transfer to Debt Service Fund	-	-	-	0.0%	138
Total Expenditures	-	-	-	0.0%	416
Net Increase/(Decrease)	117	117	0	0.2%	(79)
Beginning Operating Funds	152	130			130
Ending Operating Funds	\$ 270	\$ 248	\$ 22	8.9%	\$ 52
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 61	\$ 61	\$ -	0.0%	\$ 153
Interest	2	1	1	63.3%	6
Total Revenues	64	63	1	1.4%	158
<u>Expenditures</u>					
Downtown Façade Grant Program	-	25	(25)	0.0%	100
Total Expenditures	-	25	(25)	0.0%	100
Net Increase/(Decrease)	64	38	26	68.4%	58
Beginning Operating Funds	429	309			309
Ending Operating Funds	\$ 492	\$ 347	\$ 145	41.8%	\$ 367
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 77	\$ 77	\$ -	0.0%	\$ 236
Property tax - County	55	55	-	0.0%	169
Interest Income	1	0	0	10.7%	2
Total Revenues	133	133	0	0.0%	407
<u>Expenditures</u>					
Transfer to Other Funds	-	-	-	0.0%	120
Transfer to Debt Service	-	-	-	0.0%	296
Total Expenditures	-	-	-	0.0%	416
Net Increase/(Decrease)	133	133	0	0.0%	(10)
Beginning Operating Funds	73	65			65
Ending Operating Funds	\$ 206	\$ 198	\$ 8	4.1%	\$ 55
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 22 - North Fund Summary
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 43	\$ 43	\$ -	0.0%	\$ 117
Property tax - County	30	30	-	0.0%	81
Interest Income	1	1	0	2.3%	2
Total Revenues	74	74	0	0.0%	200
<u>Expenditures</u>					
Contractual Services	39	38	1	3.7%	150
Transfer to Debt Service	-	-	-	0.0%	123
Total Expenditures	39	38	1	0.0%	273
Net Increase/(Decrease)	35	36	(1)	-3.8%	(73)
Beginning Operating Funds	133	126			126
Ending Operating Funds	\$ 168	\$ 163	\$ 5	3.2%	\$ 54
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
BTU - City
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues					
Retail ⁽¹⁾	\$ 11,050	\$ 10,395	\$ 654	6.3%	\$ 47,792
Wholesale ⁽¹⁾	3,757	3,560	196	5.5%	15,487
Fuel Revenues ⁽²⁾	17,251	14,683	2,569	17.5%	74,555
Regulatory Charge Pass Thru	4,025	3,637	388	10.7%	16,637
TCOS Revenue	7,430	7,430	(0)	0.0%	30,905
Other Operating Revenues ⁽³⁾	7,574	338	7,237	2144.2%	1,530
<i>Total Operating Revenues</i>	<u>51,087</u>	<u>40,044</u>	<u>11,044</u>	<u>27.6%</u>	<u>186,906</u>
Non-Operating Revenues					
Interest Income	705	394	311	78.9%	1,575
Total Revenues	<u>51,792</u>	<u>40,437</u>	<u>11,354</u>	<u>28.1%</u>	<u>188,481</u>
Expenditures					
Operating Expenses					
Energy Cost ⁽⁴⁾	17,251	14,683	2,569	17.5%	74,555
Capacity Cost	-	73	(73)	-100.0%	291
TCOS Expense	4,025	3,637	388	10.7%	16,637
TCOS Expense - Wholesale	509	525	(16)	-3.1%	2,139
Departmental Expenses ⁽⁵⁾	4,310	5,580	(1,270)	-22.8%	24,816
Admin. Reimbursement to COB	893	724	169	23.4%	2,895
Admin. Reimbursement from COB	(444)	(408)	(36)	8.8%	(1,630)
<i>Total Operating Expenses</i>	<u>26,545</u>	<u>24,814</u>	<u>1,731</u>	<u>7.0%</u>	<u>119,703</u>
Non-Operating Expenses					
Annual Capital ⁽⁶⁾	1,694	4,255	(2,562)	-60.2%	20,424
Right of Way Payments	3,137	3,065	73	2.4%	13,194
Debt Service	750	750	-	0.0%	42,102
<i>Total Non-Operating Expenses</i>	<u>5,581</u>	<u>8,070</u>	<u>(2,489)</u>	<u>-30.8%</u>	<u>75,720</u>
Total Expenditures	<u>32,126</u>	<u>32,884</u>	<u>(758)</u>	<u>(0)</u>	<u>195,423</u>
Net Increase/(Decrease)	19,666	7,554	12,112	160.4%	(6,942)
Beginning Operating Cash	77,708	74,851	2,857	3.8%	74,851
Transfer to Reserve Fund					(9,678)
	<u>\$ 97,374</u>	<u>\$ 82,405</u>	<u>\$ 14,969</u>	<u>18.2%</u>	<u>\$ 58,231</u>
Rate Stabilization Fund	<u>\$ 1,707</u>	<u>\$ 1,724</u>	<u>(17)</u>	<u>-1.0%</u>	<u>\$ 1,724</u>
Total	<u>\$ 99,081</u>	<u>\$ 84,129</u>	<u>\$ 14,952</u>	<u>17.8%</u>	<u>\$ 59,955</u>
Days of Operating Funds	<u>298</u>	<u>253</u>			<u>195</u>
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 29,926	\$ 29,926			\$ 29,926
Target Operating Reserve					
110 Days of Operating Expenses	\$ 36,576	\$ 36,576			\$ 36,576

⁽¹⁾ Retail base and Wholesale revenue is higher than budget due to warmer than normal weather in later summer billed in October.

⁽²⁾ Fuel revenue is higher than budget due to higher ERCOT and ancillary services revenues.

⁽³⁾ Other operating revenue is higher than budget due to TMPA net revenues from operations and from a TMPA working capital refund.

⁽⁴⁾ Energy Cost is higher than budget due to higher fuel revenue as mentioned above.

⁽⁵⁾ Departmental expenses are lower than budget due to timing variances across variance departments.

⁽⁶⁾ Capital expenditures are under budget due to timing of FY19 projects.

CITY OF BRYAN, TEXAS
BTU - Rural
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues ⁽¹⁾	6,399	6,134	265	4.3%	28,290
Fuel Revenues	3,508	3,454	55	1.6%	15,650
Regulatory Charge Pass Thru	1,157	1,267	(110)	-8.7%	5,713
Other Operating Revenues	117	105	12	11.4%	420
<i>Total Operating Revenues</i>	11,181	10,959	222	2.0%	50,073
Non-Operating Revenues					
Interest Income	99	38	61	159.8%	153
Total Revenues	11,280	10,998	283	2.6%	50,226
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	2,683	2,531	153	6.0%	11,163
Purchased Power - Fuel	3,508	3,454	55	1.6%	15,650
Regulatory Charge	1,157	1,267	(110)	-8.7%	5,713
Departmental Expenses ⁽²⁾	254	666	(413)	-61.9%	4,206
All Other	8	9	(1)	-6.3%	35
<i>Total Operating Expenses</i>	7,610	7,926	(316)	-4.0%	36,767
Non-Operating Expenses					
Annual Capital ⁽³⁾	938	735	203	27.6%	4,826
Debt Service	81	81	-	0.0%	1,825
<i>Total Non-Operating Expenses</i>	1,019	816	203	24.9%	6,651
Total Expenditures	8,630	8,742	(113)	-1.3%	43,418
Net Increase/(Decrease)	2,651	2,255	396	17.5%	6,808
Beginning Operating Cash	8,519	7,394	1,125		7,394
Ending Operating Cash	\$ 11,170	\$ 9,650	\$ 1,521	15.8%	\$ 14,202
Days of Operating Funds	109	94			57
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	\$ 4,596	\$ 4,596			\$ 4,596
Target Operating Reserve					
60 Days of Operating Expenses	\$ 6,128	\$ 6,128			\$ 6,128

⁽¹⁾ Retail base and Wholesale revenue is higher than budget due to warmer than normal weather in later summer billed in October.

⁽²⁾ Departmental Expenses are lower than budget due to timing of expenditures in the first quarter.

⁽³⁾ Capital expenditures are lower than budget due to slower growth in the Rural system and timing of FY19 projects.

CITY OF BRYAN, TEXAS
Water Fund Summary
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Water Sales ⁽¹⁾	\$ 2,726	\$ 3,191	\$ (464)	-14.5%	\$ 12,600
Water Penalties	31	33	(2)	-5.4%	132
Miscellaneous	-	-	-	0.0%	517
<i>Total Operating Revenues</i>	<u>2,758</u>	<u>3,224</u>	<u>(466)</u>	<u>-14.5%</u>	<u>13,249</u>
Non-Operating Revenues					
Interest Income	52	16	36	218.8%	65
Water Tap Fees	24	23	0	2.1%	135
Oil & Gas Royalty	0	0	(0)	-89.4%	0
Inventory markup	5	5	(0)	-4.5%	21
Miscellaneous non-operating income	6	14	(8)	-57.1%	55
Transfers from Other Funds	9	9	0	0.0%	35
<i>Total Non-Operating Revenues</i>	<u>95</u>	<u>67</u>	<u>28</u>	<u>41.6%</u>	<u>311</u>
Total Revenues	<u>2,853</u>	<u>3,291</u>	<u>(438)</u>	<u>-13.3%</u>	<u>13,560</u>
Expenditures					
Operating Expenses					
Water Administration ⁽²⁾	226	128	99	77.3%	3,210
Water Production ⁽³⁾	605	801	(196)	-24.5%	3,010
Water Distribution	578	597	(19)	-3.2%	2,597
General & Admin. Reimbursement	131	131	0	0.0%	524
Transfer to Other Funds	18	19	(1)	-7.3%	76
Transfer to BTU	122	137	(15)	-11.2%	549
<i>Total Operating Expenses</i>	<u>1,680</u>	<u>1,813</u>	<u>(133)</u>	<u>-7.4%</u>	<u>9,966</u>
Non-Operating Expenses					
Annual Capital	5	18	(14)	-73.7%	74
Right of Way Payments	136	166	(29)	-17.6%	662
Paying Agent Fee & Misc. Debt Expense	1	4	(3)	-72.7%	15
Bond Sale Expense	-	6	(6)	0.0%	25
Debt Service	425	425	0	0.0%	4,007
<i>Total Non-Operating Expenses</i>	<u>567</u>	<u>619</u>	<u>(52)</u>	<u>-8.4%</u>	<u>4,782</u>
Total Expenditures	<u>2,247</u>	<u>2,432</u>	<u>(185)</u>	<u>-7.6%</u>	<u>14,748</u>
Net Increase/(Decrease)	606	859	(253)	-29.4%	(1,188)
Beginning Operating Funds	8,045	6,339			6,339
Ending Operating Funds	<u>\$ 8,651</u>	<u>\$ 7,198</u>	<u>\$ 1,452</u>	<u>20.2%</u>	<u>\$ 5,151</u>
Days of Operating Funds	312	260			186
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,661	\$ 1,661			\$ 1,661

Operating Funds = Working Capital

⁽¹⁾ Water Sales: The budget variances are related to the rainy Fall which resulted in less water use than anticipated. Commercial sales are under budget by \$273k and residential sales are under budget by \$150k through December.

⁽²⁾ Water Administration: The variances are related to contract engineering and planning which is over budget by \$46k, insurance costs are over budget by \$22k, legal services are over budget by \$20k and contractual services which are over budget by \$7k due to timing of water maintenance projects including the ASR project.

⁽³⁾ Water Production: The budget variance is related to the following categories under budget: utilities by \$121, system maintenance by \$46k and salaries and benefits by \$27k, no vacancies as of December 31, 2018.

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Sewer System Revenue ⁽¹⁾	\$ 3,131	\$ 3,010	\$ 121	4.0%	\$ 12,300
Sewer Penalties	29	31	(2)	-7.4%	124
Miscellaneous	1	2	(0)	-29.1%	6
Pretreatment Fees	132	99	32	32.4%	615
Oil/Gas Permit Fees	-	5	(5)	0.0%	20
Mobile Food Vendors	2	4	(2)	-40.0%	15
Hauler & Sewer Inspection Fees	2	2	(0)	-16.3%	8
<i>Total Operating Revenues</i>	<u>3,297</u>	<u>3,153</u>	<u>144</u>	<u>4.6%</u>	<u>13,088</u>
Non-Operating Revenues					
Sewer Tap Fees	17	24	(6)	-27.0%	95
Miscellaneous-Non Operating	3	7	(4)	-60.1%	29
FEMA Reimbursement	-	-	-	0.0%	-
Transfers from Other Funds	74	74	0	0.0%	296
Interest Income	67	22	46	209.8%	87
<i>Total Non-Operating Revenues</i>	<u>162</u>	<u>127</u>	<u>35</u>	<u>27.5%</u>	<u>507</u>
Total Revenues	<u>3,458</u>	<u>3,280</u>	<u>179</u>	<u>5.4%</u>	<u>13,595</u>
<u>Expenditures</u>					
Operating Expenses					
Wastewater Administration	104	67	36	54.3%	5,073
Wastewater Collection	482	552	(70)	-12.7%	2,293
Wastewater Pre-Treatment	19	24	(5)	-21.1%	98
Wastewater Treatment	613	711	(98)	-13.8%	2,756
Environmental Services	152	150	1	1.0%	627
General & Admin Reimbursement	155	155	0	0.0%	618
Transfer to Other Funds	12	12	(0)	-1.6%	47
Transfer to BTU	118	133	(15)	-11.3%	532
<i>Total Operating Expenses</i>	<u>1,654</u>	<u>1,805</u>	<u>(150)</u>	<u>-8.3%</u>	<u>12,045</u>
Non-Operating Expenses					
Annual Capital	143	158	(15)	-9.4%	968
Right of Way Payments	165	163	2	1.0%	653
Paying Agent Fee	-	1	(1)	0.0%	5
Debt Service	323	323	(0)	0.0%	3,514
<i>Total Non-Operating Expenses</i>	<u>631</u>	<u>646</u>	<u>(14)</u>	<u>-2.2%</u>	<u>5,140</u>
Total Expenditures	<u>2,286</u>	<u>2,451</u>	<u>(165)</u>	<u>-6.7%</u>	<u>17,185</u>
Net Increase/(Decrease)	1,173	829	344	41.4%	(3,590)
Beginning Operating Funds	11,567	7,812			7,812
Ending Operating Funds	<u>\$ 12,740</u>	<u>\$ 8,641</u>	<u>\$ 4,099</u>	<u>47.4%</u>	<u>\$ 4,221</u>
Days of Operating Funds	381	258			126
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 2,007	\$ 2,007			\$ 2,007

Operating Funds = Working Capital

⁽¹⁾ Sewer System Revenue: The budget variance is primarily due to an increase in commercial sales which is over budget by \$75k and an increase in residential sales which is over budget by \$46k.

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Residential Refuse	\$ 1,104	\$ 1,108	\$ (4)	-0.3%	\$ 4,432
Commercial Refuse	901	890	11	1.2%	3,576
Penalties	20	22	(1)	-6.4%	87
License & Permit Fees	20	15	5	36.0%	60
Recycling	-	10	(10)	0.0%	40
Miscellaneous	3	2	1	24.5%	8
<i>Total Operating Revenues</i>	<u>2,048</u>	<u>2,047</u>	<u>1</u>	<u>0.1%</u>	<u>8,203</u>
Non-Operating Revenues					
Interest Income	30	12	18	142.9%	50
Transfers/Reimbursements	26	26	0	0.0%	103
<i>Total Non-Operating Revenues</i>	<u>56</u>	<u>38</u>	<u>18</u>	<u>46.8%</u>	<u>153</u>
Total Revenues	<u>2,105</u>	<u>2,085</u>	<u>19</u>	<u>0.9%</u>	<u>8,356</u>
Expenditures					
Operating Expenses					
Administration	1,016	1,064	(48)	-4.5%	5,122
Call Center	72	80	(7)	-9.4%	334
Recycling	76	103	(27)	-26.4%	425
<i>Total Operating Expenses</i>	<u>1,164</u>	<u>1,246</u>	<u>(82)</u>	<u>-6.6%</u>	<u>5,882</u>
Non-Operating Expenses					
General & Admin. Reimbursement	127	127	0	0.0%	510
Transfer to Wastewater	5	5	0	0.0%	21
Transfer to BTU	135	146	(11)	-7.7%	584
Transfer to Other Funds	3	3	0	0.0%	12
Right of Way Payments	101	101	0	0.1%	405
Annual Capital	-	-	-	0.0%	942
<i>Total Non-Operating Expenses</i>	<u>372</u>	<u>383</u>	<u>(11)</u>	<u>-2.9%</u>	<u>2,474</u>
Total Expenditures	<u>1,536</u>	<u>1,629</u>	<u>(93)</u>	<u>-5.7%</u>	<u>8,356</u>
Net Increase/(Decrease)	569	456	113	24.7%	0
Beginning Operating Funds	5,305	5,228			5,228
Ending Operating Funds	<u>\$ 5,874</u>	<u>\$ 5,684</u>	<u>\$ 190</u>	<u>3.4%</u>	<u>\$ 5,228</u>
Days of Operating Funds	360	348			320
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 980	\$ 980			\$ 980

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 56	\$ 62	\$ (5)	-8.5%	\$ 246
Fuel Revenue	74	114	(40)	-35.2%	415
<i>Total Operating Revenues</i>	<u>130</u>	<u>176</u>	<u>(46)</u>	<u>-25.9%</u>	<u>661</u>
Non-Operating Revenues					
Grants	-	12	(12)	0.0%	50
Interest Income	1	1	(0)	-17.5%	3
Misc. Revenues	11	0	10	2096.5%	2
Transfers from Other Funds	-	-	-	0.0%	110
<i>Total Non-Operating Revenues</i>	<u>11</u>	<u>14</u>	<u>(2)</u>	<u>-15.9%</u>	<u>165</u>
Total Revenues	<u>142</u>	<u>190</u>	<u>(48)</u>	<u>-25.2%</u>	<u>826</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	44	47	(2)	-5.2%	196
Supplies	1	4	(4)	-83.5%	17
Fuel for Resale	87	79	9	11.0%	315
Maintenance	5	3	2	55.3%	12
Other Services and Charges	21	14	7	47.3%	57
<i>Total Operating Expenses</i>	<u>158</u>	<u>147</u>	<u>11</u>	<u>7.5%</u>	<u>596</u>
Non-Operating Expenses					
Debt Service	-	-	-	0.0%	75
Annual Capital	-	-	-	0.0%	103
General & Admin. Reimbursement	26	26	0	0.0%	104
<i>Total Non-Operating Expenses</i>	<u>26</u>	<u>26</u>	<u>0</u>	<u>0.0%</u>	<u>282</u>
Total Expenditures	<u>184</u>	<u>173</u>	<u>11</u>	<u>6.4%</u>	<u>877</u>
Net Increase/(Decrease)	(42)	17	(59)	-348.3%	(52)
Beginning Operating Funds	37	156			156
Ending Operating Funds	<u>\$ (4)</u>	<u>\$ 172</u>	<u>\$ (177)</u>	<u>-102.6%</u>	<u>\$ 104</u>
Days of Operating Funds	(3)	104			63
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 99	\$ 99			\$ 99

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Interest Income	\$ 17	\$ 13	\$ 4	31.6%	\$ 53
Subtotal Revenues	20	13	7	0.0%	53
Transfers from Other Funds	-	-	-	0.0%	-
Total Revenues and Transfers In	20	13	7	0.0%	53
<u>Expenditures</u>					
Annual Capital ⁽¹⁾	138	-	138	0.0%	-
Liability Insurance	1	1	-	0.0%	4
Miscellaneous Charges	1	-	1	0.0%	-
Alloc Cost From City Dept.	11	11	0	0.0%	44
Contractual Obligations	12	-	12	0.0%	-
Total Expenditures	162	12	150	1256.1%	48
Net Increase/(Decrease)	(142)	1	(144)	-11242.1%	5
Beginning Operating Funds	3,557	3,558			3,558
Ending Operating Funds	\$ 3,415	\$ 3,559	\$ (144)	-4.1%	\$ 3,563
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

⁽¹⁾ The variance is related to land purchases adjacent to the old municipal golf course.

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Defensive Driving Fees	\$ 0	\$ 0	\$ 0	4.2%	\$ 0
Liability/Workers Comp Ins Premiums	664	639	25	3.9%	2,685
<i>Total Operating Revenues</i>	<u>664</u>	<u>639</u>	<u>25</u>	<u>3.9%</u>	<u>2,685</u>
Non-Operating Revenues					
Interest Income	17	5	12	231.9%	20
Miscellaneous revenues	-	-	-	0.0%	-
S/L Aggregate Refund ⁽¹⁾	324	17	306	0.0%	70
Insurance Reimbursements	5	1	3	0.0%	5
<i>Total Non-Operating Revenues</i>	<u>345</u>	<u>24</u>	<u>321</u>	<u>1353.0%</u>	<u>95</u>
Total Revenues	<u>1,009</u>	<u>663</u>	<u>346</u>	<u>52.3%</u>	<u>2,780</u>
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	122	127	(5)	-3.6%	536
Supplies	52	7	44	622.0%	89
Maintenance	0	0	(0)	-54.2%	2
Other Services & Charges	29	62	(33)	-52.9%	155
Judgment & Damage Claims	-	10	(10)	0.0%	40
Liability Insurance	472	545	(73)	-13.4%	582
Claims Administration	12	12	(1)	-4.8%	50
Workers Comp & Liability Claims ⁽²⁾	155	261	(106)	-40.5%	1,045
<i>Total Operating Expenses</i>	<u>842</u>	<u>1,025</u>	<u>(183)</u>	<u>-17.8%</u>	<u>2,498</u>
Non-Operating Expenses					
Annual Capital	-	8	(8)	0.0%	33
Allocated Cost from City Depts.	46	46	0	0.0%	186
Transfer to Other Funds	-	25	(25)	0.0%	100
<i>Total Non-Operating Expenses</i>	<u>46</u>	<u>80</u>	<u>(33)</u>	<u>-41.6%</u>	<u>318</u>
Total Expenditures	<u>889</u>	<u>1,104</u>	<u>(216)</u>	<u>-19.5%</u>	<u>2,816</u>
Net Increase/(Decrease)	121	(442)	562	-127.3%	(36)
Beginning Operating Funds	2,562	2,507			2,507
Ending Operating Funds	<u>\$ 2,683</u>	<u>\$ 2,065</u>	<u>\$ 618</u>	<u>29.9%</u>	<u>\$ 2,471</u>
Days of Operating Funds	387	298			356
Target Operating Reserve	\$ 2,400	\$ 2,400			\$ 2,400

Operating Funds = Working Capital

⁽¹⁾ Claims are offset by stop/loss aggregate refunds. The budget for FY19 is an estimate related to continuous claims paid on prior incidents that were over the S/L threshold. The variance is due to the timing of receipts.

⁽²⁾ The budget 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
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Employee Contributions	\$ 558	\$ 552	\$ 6	1.1%	\$ 2,394
City Contributions ⁽¹⁾	2,084	1,916	168	8.8%	8,301
Retiree Health Premiums	152	169	(17)	-10.0%	677
<i>Total Operating Revenues</i>	<u>2,795</u>	<u>2,637</u>	<u>158</u>	<u>6.0%</u>	<u>11,372</u>
Non-Operating Revenues					
Interest Income	9	6	3	48.6%	25
Stop/Loss Aggregate Refund	-	-	-	0.0%	-
Flex Admin Fee	3	3	(0)	-4.1%	11
Health Claim Rebates ⁽²⁾	-	120	(120)	0.0%	335
BISD Reimbursement	86	98	(12)	-12.1%	391
Transfers In	-	25	(25)	0.0%	100
<i>Total Non-Operating Revenues</i>	<u>98</u>	<u>252</u>	<u>(154)</u>	<u>-61.2%</u>	<u>862</u>
Total Revenues	<u>2,893</u>	<u>2,889</u>	<u>3</u>	<u>0.1%</u>	<u>12,234</u>
Expenditures					
Operating Expenses					
Administrative Reimbursements	45	45	0	0.0%	181
Claims Administration	3	3	(1)	-18.0%	14
Health Insurance Administration	83	80	3	3.4%	482
Administrative Fees	-	-	-	0.0%	-
Health Insurance Claims ⁽³⁾	2,970	2,437	532	21.8%	9,750
Health Saving Account	-	22	(22)	0.0%	90
EAP	4	4	(0)	-1.4%	15
Affordable Care Act Compliance Fees	-	1	(1)	0.0%	3
Cigna Wellness Program	(0)	-	(0)	0.0%	-
Stop Loss Premium	274	220	54	24.5%	881
<i>Total Operating Expenses</i>	<u>3,379</u>	<u>2,813</u>	<u>565</u>	<u>20.1%</u>	<u>11,415</u>
Non-Operating Expenses					
Employee Health Center	59	57	2	4.2%	339
BISD Health Center Expense	59	57	2	3.8%	339
<i>Total Non-Operating Expenses</i>	<u>118</u>	<u>113</u>	<u>5</u>	<u>4.0%</u>	<u>678</u>
Total Expenditures	<u>3,496</u>	<u>2,927</u>	<u>570</u>	<u>19.5%</u>	<u>12,093</u>
Net Increase/(Decrease)	(604)	(37)	(566)	1526.8%	142
Beginning Operating Funds	122	421			421
Ending Operating Funds	<u>\$ (482)</u>	<u>\$ 384</u>	<u>\$ (865)</u>	<u>-225.5%</u>	<u>\$ 563</u>
Days of Operating Funds	(15)	12	(27)		18
Target Operating Reserve					
30 Days of Budgeted Expenditures	\$ 951	\$ 951			\$ 951

Operating Funds = Working Capital

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

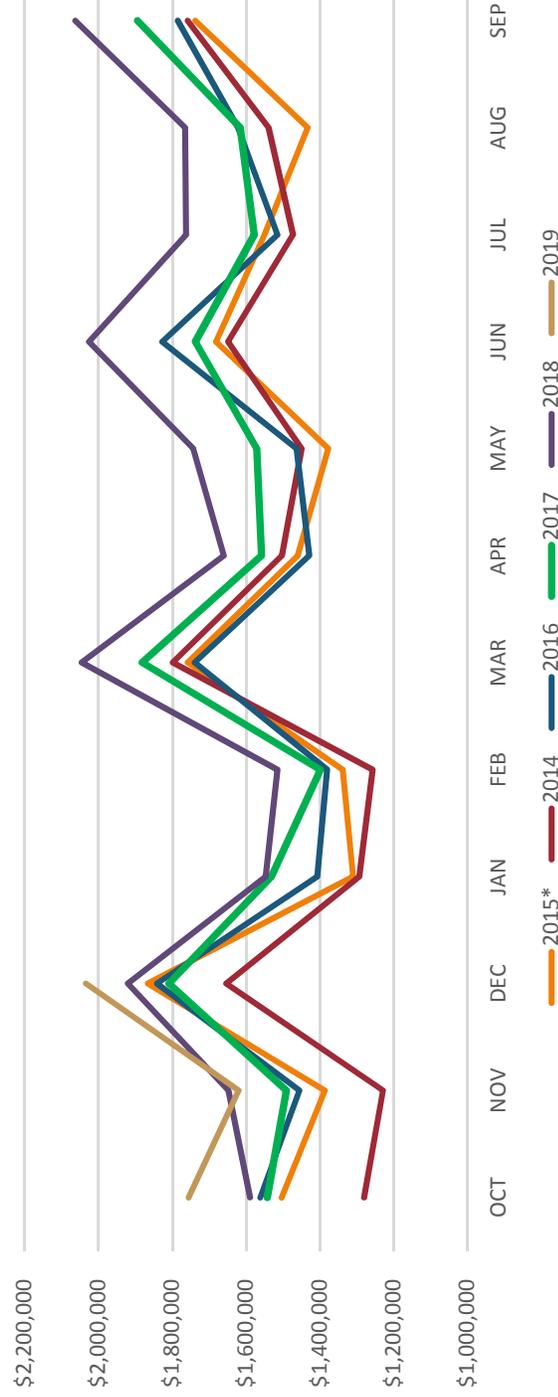
⁽²⁾ Health claim rebates are received from OptumRx for participation in a prescription drug rebate program. The variance is due to timing of receipts for the rebates.

⁽³⁾ The budget for claims is based on historical experience. Actual claims and timing of claims expense will vary year to year.

CITY OF BRYAN, TEXAS
Warehouse Fund Summary
December 31, 2018
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Inventory Mark-up	\$ 0	\$ 0	\$ 0	114.7%	\$ 9
Fuel Mark-up	16	15	1	7.5%	60
<i>Total Operating Revenues</i>	<u>16</u>	<u>15</u>	<u>1</u>	<u>7.8%</u>	<u>69</u>
Non-Operating Revenues					
Interest Income	0	0	0	114.7%	0
Misc. Revenues	2	2	(1)	-23.5%	0
Transfers from Other Funds	63	63	0	0.0%	252
<i>Total Non-Operating Revenues</i>	<u>65</u>	<u>65</u>	<u>(0)</u>	<u>-0.8%</u>	<u>252</u>
Total Revenues	<u>81</u>	<u>80</u>	<u>1</u>	<u>0.8%</u>	<u>321</u>
Expenditures					
Operating Expenses					
Salaries and Benefits	50	50	(1)	-1.4%	212
Supplies	2	4	(3)	-59.9%	17
Maintenance	1	0	0	22.8%	2
Other Services and Charges	21	21	(0)	-0.7%	84
Total Expenditures	<u>73</u>	<u>76</u>	<u>(3)</u>	<u>-4.3%</u>	<u>315</u>
Net Increase/(Decrease)	8	4	4	93.4%	7
Beginning Operating Funds	(4)	6			6
Ending Operating Funds	<u>\$ 4</u>	<u>\$ 10</u>	<u>\$ (6)</u>	<u>-56.5%</u>	<u>\$ 12</u>
Days of Operating Funds	5	11			14
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

City of Bryan
Sales Tax Revenue Trends
Unaudited



*Refund in the amount of \$615,196 in February of 2015 is not included to illustrate trend information.

City of Bryan Hotel Occupancy Tax Revenue Trends Unaudited

