



CITY OF BRYAN
The Good Life, Texas Style.™

QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2019

FOR THE SIX MONTHS ENDING MARCH 31, 2019

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CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2019 Adopted Budget
Governmental Funds				
General	\$ 11,496	\$ 9,055	\$ 2,441	\$ (807)
Hotel/Motel Tax	99	22	77	6
Oil & Gas Fund	394	74	321	242
Capital Reserve Fund	35	24	11	49
Debt Service	5,463	5,815	(351)	(815)
Street Improvement Fund	763	737	26	(1,188)
Drainage Improvement	238	277	(40)	(115)
TIRZ #10-Traditions	1,491	1,779	(288)	(120)
TIRZ #19-Nash Street	264	147	117	(79)
TIRZ #21-Downtown Bryan	114	63	50	58
TIRZ #22-Target	375	347	28	(10)
TIRZ #22-North	91	88	3	(73)
Community Development	(98)	31	(129)	-
Grant Fund	(7)	-	(7)	-
Court Technology	18	14	4	27
Miscellaneous Trusts	32	-	32	-
Enterprise Funds				
BTU - City	29,895	15,454	14,441	25,877
BTU - Rural	6,335	862	5,472	137
Water	(1,199)	(60)	(1,139)	(1,188)
Wastewater	2,033	1,125	908	(3,590)
Solid Waste	994	710	284	0
Airport	(20)	9	(29)	(52)
Bryan Commerce & Development	(221)	3	(224)	5
Internal Service Funds				
Self-Insurance Fund	442	(259)	701	(36)
Employee Benefits Fund	94	194	(100)	142
Warehouse Fund	6	3	3	7
Change in Fund Balance	\$ 59,128	\$ 36,514	\$ 22,614	\$ 18,478

General Fund

The General Fund fund balance available for operations at March 31, 2019 was \$33,841k, or 160 days of operating expenditures. This balance is \$3,932k, or 13.1%, above projections. This variance is mainly due to revenues being higher than projected and expenditures that are under budget and a higher than expected beginning fund balance. Revenues and right-of-way payments for the General Fund are over budget by \$661k, or 1.4%, and expenditures are under budget by \$1,780k, or 4.8%. A discussion of the revenue and expenditure variances is included below.

Revenue Narrative

Through March of FY 2019, General Fund Revenues, not including right-of-way payments, are \$217k, or 0.5%, over budget. Overall, revenue variances are under budget in all categories except City Sales Taxes, miscellaneous revenues, and ROW payments. Property taxes are under budget by \$497k, or 2.3% due to timing of collections. ROW payments are over budget by \$444k, or 6.4%, due to a true-up adjustment from BTU for FY 2016 – FY 2018 activities. Notable revenue variances include:

Sales tax: Actual sales tax receipts of \$11,011k through March of FY 2019 are \$317k, or 3.0%, over budget, and are \$775k or 9.4% 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 \$21,578k are \$497k, or 2.3%, under budget. Through March, 86.4% of budgeted property tax revenues have been collected. In FY 2018, property tax revenues were at 90.5% collected through March.

Franchise Fees: Franchise fee revenues of \$763k are \$185k, or 19.5%, under budget. The variance is related to timing of payments for the second quarter.

Charges for Services: Charges for services of \$2,450k are \$139k, or 5.4%, under budget through March of FY 2019. This variance is due to revenues from Parks and Recreation programs, including golf, are under budget by \$292k or 36.1% due to the continuous rain in the Fall. The variance is partially offset by Ambulance collections and mowing and demolition revenues which are over budget by \$56k each.

Miscellaneous: Miscellaneous revenues of \$1,933k are over budget by \$554k, or 40.2%. This variance is due to interest income that is over budget by \$180k, fire reimbursed expenses of \$155k, unbudgeted police auction and seizure proceeds of \$86k, payment-in-lieu-of-taxes agreement with Axis Pipe and Tube which is over budget by \$67k, and library donations that are over budget by \$57k.

Expenditure Narrative

General Fund operating expenditures are \$1,780k, or 4.8%, under budget through March 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 \$260k, or 1.3%. The budget variance is primarily due to vacancies in Municipal Court, Fire and Police causing personnel expenses to be under budget by \$325k, misc. expenditures that are under budget by \$55k and capital purchase that are under budget by \$45k due to timing. These variances are partially offset by overtime for Fire which is over budget by \$218k due to vacancies.

Public Works: Public Works is under budget \$362k, or 12.0%. The budget variance is due to vacancies in Engineering causing personnel expenses to be under budget by \$185k and miscellaneous expenses that are under budget by \$181k due to the timing of projects.

Community Services: Community Services is under budget by \$216k, or 4.8%. The budget variance is primarily due to personnel expenses that are under budget by \$409k due to the timing of seasonal employees. The variance is partially offset by unbudgeted capital expenditures related to Siena Park of \$192k which will be included in a future budget amendment.

General Admin: General Admin is under budget by \$273k, or 10.6%. The budget variance is due to miscellaneous expenditures which are under budget by \$126k due to timing and personnel expenses that are under budget by \$77k due to vacancies.

Non-departmental: Non-departmental is under budget by \$417k, or 16.6% due to the timing of payments for contractual obligations for Chapter 380 incentive agreements which accounts for \$235k of the budget variance. Also, 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
March 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues:					
City Sales Tax	\$ 11,011	\$ 10,695	\$ 317	3.0%	\$ 21,580
Property Tax	21,578	22,074	(497)	-2.3%	24,974
Franchise Fees	763	948	(185)	-19.5%	2,059
Licenses & Permits	342	382	(41)	-10.6%	806
Grants	603	627	(23)	-3.7%	1,253
Charges for Services	2,450	2,589	(139)	-5.4%	5,427
Fines	760	823	(63)	-7.7%	1,645
Miscellaneous/Shared Tax	1,933	1,378	554	40.2%	2,226
Subtotal Revenues	39,733	39,516	217	0.5%	59,970
ROW Payments	7,405	6,962	444	6.4%	14,913
Transfers In	-	-	-	0.0%	600
Total Revenues, Transfers & ROW	47,138	46,477	661	1.4%	75,484
Expenditures :					
Public Safety	20,045	20,305	(260)	-1.3%	41,386
Public Works	2,659	3,021	(362)	-12.0%	5,992
Development Services	1,248	1,314	(66)	-5.0%	2,928
Community Services	4,317	4,534	(216)	-4.8%	9,299
Support Services	5,955	6,142	(187)	-3.0%	12,387
General Administration	2,294	2,566	(273)	-10.6%	5,074
Non-departmental	2,091	2,508	(417)	-16.6%	5,157
CIP Reimb. Resolutions	-	-	-	0.0%	-
Administrative Reimbursements	(2,967)	(2,967)	(0)	0.0%	(5,934)
Total Expenditures	35,642	37,422	(1,780)	-4.8%	76,291
Net Increase/(Decrease)	11,496	9,055	2,441	27.0%	(807)
Beginning Fund Balance	28,477	26,104	2,373	9.1%	26,104
Ending Fund Balance	39,973	35,159	4,814	13.7%	25,297
Restricted or Committed Fund Balance	6,132	5,250	882		5,250
Fund Balance Available for Operations	\$ 33,841	\$ 29,909	\$ 3,932	13.1%	\$ 20,047
# of Days of Reserve	160	141	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
 March 31, 2019
 (in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Room Tax Receipts ⁽¹⁾	\$ 884	\$ 683	\$ 202	29.5%	\$ 1,500
Interest Income	22	17	4	23.2%	35
Total Revenues	906	700	206	29.4%	1,535
<u>Expenditures</u>					
Program Grants and Other Expenditures					
Experience B/CS	231	243	(12)	-5.1%	487
Veterans Memorial	25	25	-	0.0%	25
Arts Council ⁽²⁾	149	90	59	65.5%	180
Downtown Bryan Association	157	157	-	0.0%	315
Chamber of Commerce	5	-	5	0.0%	5
The Stella - Economic Dev. Agreement	71	75	(4)	-5.0%	150
Park & Rec Expense (City of Bryan)	2	-	2	0.0%	82
Communications/Marketing (City of Bryan)	70	38	32	85.7%	75
Subtotal Program Grants	710	628	81	13.0%	1,319
Single Purpose/Events Grants		50	(50)	0.0%	100
Bryan High School Softball	4		4	0.0%	
Central Texas Leadership Training	2		2	0.0%	
Challenge Soccer Club	2		2	0.0%	
Lone Star Softball, Llc	3		3	0.0%	
Messina Hof Wine Cellar-Wine & Roses Festival	2		2	0.0%	
National Intramural Recreational	4		4	0.0%	
Prime Time Sports, LLC	5		5	0.0%	
SW Electrical Metering Assoc.	5		5	0.0%	
TAMU Game day Traffic Shuttle	7		7	0.0%	
Texas A&M Foundation - Men's Lacross	3		3	0.0%	
Texas A&M Foundation - Women's Lacross	2		2	0.0%	
Texas A&M Vet Med Center	1		1	0.0%	
Texas Health Occupations Association	3		3	0.0%	
Texas Reds -DBA	55	-	55	0.0%	110
Subtotal Single Purpose/Event Grants	97	50	47	94.5%	210
Total Expenditures	807	678	129	19.0%	1,529
Net Increase/(Decrease)	99	22	77	350.6%	6
Beginning Operating Funds	1,998	1,967			1,967
Ending Operating Funds	\$ 2,098	\$ 1,989	\$ 109		\$ 1,973
Days of Operating Funds	494	468	26		465
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 255	\$ 255			\$ 255

⁽¹⁾ The budget variance is due to higher than expected hotel stays in FY19.

⁽²⁾ This budget variance is due to the third quarter funding payment budgeted in April but paid in March and timing of the building payment.

CITY OF BRYAN, TEXAS
Oil & Gas Fund
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property Taxes	\$ 59	\$ 59	\$ -	0.0%	\$ 128
Royalties ⁽¹⁾	321	12	309	2599.9%	107
Interest Income	15	3	12	359.9%	7
Total Revenues	394	74	321	433.8%	242
<u>Expenditures</u>					
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	394	74	321	433.8%	242
Beginning Operating Funds	1,183	964			964
Ending Operating Funds	\$ 1,578	\$ 1,038	\$ 540	52.0%	\$ 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
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Interest Income	\$ 35	\$ 24	\$ 11	45.3%	\$ 49
Total Revenues	35	24	11	45.3%	49
<u>Expenditures</u>					
Capital Projects	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	35	24	11	45.3%	49
Beginning Operating Funds	3,415	3,439			3,439
Ending Operating Funds	\$ 3,451	\$ 3,463	\$ (12)	-0.4%	\$ 3,488
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property Tax ⁽¹⁾	\$ 6,633	\$ 6,997	\$ (364)	-5.2%	\$ 7,919
Interest Income	56	28	28	101.7%	56
BVSWMA (Interest on Notes Receivable)	71	71	0	0.0%	141
Subtotal Revenues	6,760	7,096	-	0.0%	8,117
Transfers In	188	188	(0)	0.0%	1,931
<i>Total Non-Operating Revenues</i>	188	188	(0)	0.0%	1,931
Total Revenues	6,948	7,283	(0)	0.0%	10,048
<u>Expenditures</u>					
Debt Payments	1,493	1,464	30	2.0%	10,853
Paying Agent Fees	-	5	(5)	0.0%	10
Bond Sales Expense ⁽²⁾	(9)	-	(9)	0.0%	-
Total Expenditures	1,485	1,469	16	1.1%	10,863
Net Increase/(Decrease)	5,463	5,815	(351)	-6.0%	(815)
Beginning Operating Funds	2,304	1,826			1,826
Ending Operating Funds	\$ 7,767	\$ 7,641	\$ (351)	-4.6%	\$ 1,011
Days of Operating Funds	257	253	4		33
Operating Reserve					
30 Days of Operating Expenses	\$ 905	\$ 905			\$ 905

⁽¹⁾ Property tax collections are under budget due to the timing of payments collected. The budgeted amount is based on historical collections.

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

CITY OF BRYAN, TEXAS
Street Improvement Fund
 March 31, 2019
 (in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Fees & Other	\$ 2,915	\$ 2,889	\$ 26	0.9%	\$ 5,778
Interest Income	67	40	27	68.2%	80
Total Revenues	2,982	2,929	53	1.8%	5,858
<u>Expenditures</u>					
Street Maintenance	1,919	1,992	(73)	-3.7%	6,515
Salaries and Benefits	28	6	22	390.3%	40
Alloc. Costs from City Dept.	50	50	0	0.0%	100
Misc.	118	26	91	347.1%	24
Transfers	39	39	(0)	0.0%	208
Utility Admin reimbursement	66	79	(13)	-16.9%	158
Total Expenditures	2,219	2,192	27	1.2%	7,046
 Net Increase/(Decrease)	 763	 737	 26	 3.5%	 (1,188)
 Beginning Operating Funds	 7,023	 1,534			 1,534
 Ending Operating Funds	 \$ 7,786	 \$ 2,272	 \$ 26	 1.2%	 \$ 347
Days of Operating Funds	398	116	282		18
 Target Operating Reserve					
60 Days of Operating Revenues	\$ 963	\$ 963			\$ 963

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS

Drainage Fund

March 31, 2019

(in thousands)

	YTD	YTD	YTD	YTD	FY2019
Revenues	Actual	Budget	Budget	Variance	Adopted
			Variance	%	Budget
Fees	\$ 486	\$ 481	\$ 5	1.1%	\$ 962
Interest Income	35	16	19	119.4%	32
Total Revenues	521	497	24	4.9%	994
Expenditures					
Storm System Maintenance	-	-	-	0.0%	-
Storm System Capital	170	165	5	2.8%	1,000
Contr. Eng/Planning	73	-	73	0.0%	-
Alloc. Costs from City Dept.	14	14	0	0.0%	27
Utility Admin reimbursement	25	38	(13)	-34.7%	77
Misc.	2	2	(1)	-30.6%	5
Total Expenditures	283	219	64	29.1%	1,109
Net Increase/(Decrease)	238	277	(40)	-14.3%	(115)
Beginning Operating Funds	3,247	2,220			2,220
Ending Operating Funds	\$ 3,485	\$ 2,497	\$ 988	39.6%	\$ 2,105
Days of Operating Funds	1,132	811	321		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
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property tax - City ⁽¹⁾	\$ 1,788	\$ 1,906	\$ (119)	-6.2%	\$ 2,072
Property tax - County	991	918	73	8.0%	1,166
Interest Income	13	6	7	120.4%	12
Total Revenues	2,792	2,830	(38)	85.9%	3,250
<u>Expenditures</u>					
Transfer to Debt Service Fund	76	76	(0)	0.0%	1,020
Contractual & Project Cost Reimb. ⁽²⁾	1,225	975	250	25.6%	1,950
Transfer to General Fund for Reimb.	-	-	-	0.0%	400
Total Expenditures	1,301	1,051	250	23.8%	3,370
Net Increase/(Decrease)	1,491	1,779	(288)	-16.2%	(120)
Beginning Operating Funds	751	341			341
Ending Operating Funds	\$ 2,242	\$ 2,120	\$ 122	5.7%	\$ 221
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

⁽¹⁾ The budget for the City portion of property tax revenues is based on historical estimates for collections. These variances are due to timing of collections.

⁽²⁾ The budget variance is due to the timing of payments for project cost reimbursements.

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 275	\$ 276	\$ (1)	-0.3%	\$ 334
Interest Income	3	1	2	123.5%	3
Total Revenues	278	277	1	0.3%	337
<u>Expenditures</u>					
Construction Costs ⁽¹⁾	-	116	(116)	0.0%	278
Transfer to Debt Service Fund	14	14	(0)	0.0%	138
Total Expenditures	14	130	(116)	-89.2%	416
Net Increase/(Decrease)	264	147	117	79.3%	(79)
Beginning Operating Funds	152	130			130
Ending Operating Funds	\$ 416	\$ 277	\$ 139	49.9%	\$ 52
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

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

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 113	\$ 111	\$ 2	2.1%	\$ 153
Interest	5	3	2	81.9%	6
Total Revenues	118	113	5	4.0%	158
<u>Expenditures</u>					
Downtown Façade Grant Program	4	50	(46)	-91.7%	100
Total Expenditures	4	50	(46)	-91.7%	100
Net Increase/(Decrease)	114	63	50	79.6%	58
Beginning Operating Funds	429	309			309
Ending Operating Funds	\$ 542	\$ 373	\$ 170	45.5%	\$ 367
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 219	\$ 224	\$ (5)	-2.3%	\$ 236
Property tax - County	178	146	32	21.9%	169
Interest Income	2	1	1	95.3%	2
Total Revenues	399	371	28	7.5%	407
<u>Expenditures</u>					
Transfer to Other Funds	-	-	-	0.0%	120
Transfer to Debt Service	24	24	(0)	0.0%	296
Total Expenditures	24	24	(0)	0.0%	416
Net Increase/(Decrease)	375	347	28	8.0%	(10)
Beginning Operating Funds	73	65			65
Ending Operating Funds	\$ 448	\$ 412	\$ 36	8.7%	\$ 55
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 22 - North Fund Summary
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 111	\$ 109	\$ 1	1.4%	\$ 117
Property tax - County	76	76	(0)	-0.3%	81
Interest Income	2	1	0	37.7%	2
Total Revenues	188	187	2	0.9%	200
<u>Expenditures</u>					
Contractual Services	74	75	(1)	-1.5%	150
Transfer to Debt Service	24	24	(0)	0.0%	123
Total Expenditures	98	99	(1)	0.0%	273
Net Increase/(Decrease)	91	88	3	3.1%	(73)
Beginning Operating Funds	133	126			126
Ending Operating Funds	\$ 224	\$ 214	\$ 9	4.4%	\$ 54
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
 BTU - City
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues					
Retail ⁽¹⁾	\$ 20,972	\$ 20,513	\$ 459	2.2%	\$ 47,792
Wholesale ⁽¹⁾	7,481	7,296	185	2.5%	15,487
Fuel Revenues ⁽²⁾	32,352	29,084	3,268	11.2%	74,555
Regulatory Charge Pass Thru	7,967	7,445	523	7.0%	16,637
TCOS Revenue	14,860	14,860	(0)	0.0%	30,905
Other Operating Revenues ⁽³⁾	9,099	855	8,244	964.2%	1,530
<i>Total Operating Revenues</i>	92,731	80,052	12,679	15.8%	186,906
Non-Operating Revenues					
Interest Income	1,749	788	962	122.1%	1,575
Total Revenues	94,481	80,840	13,641	16.9%	188,481
Expenditures					
Operating Expenses					
Energy Cost ⁽⁴⁾	32,352	29,084	3,268	11.2%	74,555
Capacity Cost	-	145	(145)	-100.0%	291
TCOS Expense	7,967	7,445	523	7.0%	16,637
TCOS Expense - Wholesale	1,014	1,063	(49)	-4.6%	2,139
Departmental Expenses ⁽⁵⁾	9,791	11,785	(1,994)	-16.9%	24,816
Admin. Reimbursement to COB	1,787	1,447	339	23.4%	2,895
Admin. Reimbursement from COB	(887)	(815)	(72)	8.8%	(1,630)
<i>Total Operating Expenses</i>	52,024	50,154	1,870	3.7%	119,703
Non-Operating Expenses					
Annual Capital ⁽⁶⁾	3,990	7,125	(3,135)	-44.0%	12,570
Right of Way Payments ⁽⁷⁾	6,614	6,148	465	7.6%	13,051
Debt Service	1,959	1,959	-	0.0%	17,279
<i>Total Non-Operating Expenses</i>	12,562	15,232	(2,670)	-17.5%	42,900
Total Expenditures	64,586	65,386	(800)	(0)	162,604
Net Increase/(Decrease)	29,895	15,454	14,441	93.4%	25,877
Beginning Operating Cash	76,328	74,851	1,477	2.0%	74,851
Reserve Fund Transfer	-	-	-	0.0%	(9,678)
	\$ 106,223	\$ 90,305	\$ 15,918	17.6%	\$ 100,728
Rate Stabilization Fund	\$ 1,710	\$ 1,724	(14)	-0.8%	\$ 1,724
Total	\$ 107,933	\$ 92,029	\$ 15,904	17.3%	\$ 102,452
Days of Operating Funds	325	277			165
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 29,926	\$ 29,926			\$ 29,926
Target Operating Reserve					
110 Days of Operating Expenses	\$ 36,576	\$ 36,576			\$ 36,576

⁽¹⁾ 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 various departments.

⁽⁶⁾ Capital expenditures are under budget due to timing of FY 2019 projects.

⁽⁷⁾ The ROW payments are over budget due to a true-up for FY16 - FY18 of \$423k.

CITY OF BRYAN, TEXAS
BTU - Rural
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues	12,515	12,445	71	0.6%	28,290
Fuel Revenues	7,072	7,203	(131)	-1.8%	15,650
Regulatory Charge Pass Thru	2,368	2,671	(302)	-11.3%	5,713
Other Operating Revenues	227	210	17	8.3%	420
<i>Total Operating Revenues</i>	<u>22,183</u>	<u>22,529</u>	<u>(346)</u>	<u>-1.5%</u>	<u>50,073</u>
Non-Operating Revenues					
Interest Income	277	76	201	263.1%	153
Total Revenues	<u>22,460</u>	<u>22,605</u>	<u>(145)</u>	<u>-0.6%</u>	<u>50,226</u>
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	5,402	5,236	166	3.2%	11,163
Purchased Power - Fuel	7,072	7,203	(131)	-1.8%	15,650
Regulatory Charge	2,368	2,671	(302)	-11.3%	5,713
Departmental Expense ⁽¹⁾	670	1,875	(1,206)	-64.3%	4,206
All Other	3	18	(15)	-83.5%	35
<i>Total Operating Expenses</i>	<u>15,514</u>	<u>17,003</u>	<u>(1,488)</u>	<u>-8.8%</u>	<u>36,767</u>
Non-Operating Expenses					
Annual Capital ⁽²⁾	352	4,480	(4,129)	-92.2%	10,355
Debt Service	260	260	-	0.0%	2,967
<i>Total Non-Operating Expenses</i>	<u>611</u>	<u>4,740</u>	<u>(4,129)</u>	<u>-87.1%</u>	<u>13,322</u>
Total Expenditures	<u>16,126</u>	<u>21,743</u>	<u>(5,617)</u>	<u>-25.8%</u>	<u>50,089</u>
Net Increase/(Decrease)	6,335	862	5,472	634.6%	137
Beginning Operating Cash	9,899	7,394	2,505		7,394
Ending Operating Cash	<u>\$ 16,234</u>	<u>\$ 8,257</u>	<u>\$ 7,977</u>	<u>96.6%</u>	<u>\$ 7,531</u>
Days of Operating Funds	159	81			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⁾ Departmental Expenses are lower than budget due to the timing of invoicing for the Rural pole count.

⁽²⁾ Capital expenditures are lower than budget due to slower growth in the Rural system and timing of FY 2019 projects.

CITY OF BRYAN, TEXAS
Water Fund Summary
March 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Water Sales ⁽¹⁾	\$ 5,257	\$ 5,587	\$ (330)	-5.9%	\$ 12,600
Water Penalties	58	66	(8)	-11.8%	132
Miscellaneous	-	-	-	0.0%	517
<i>Total Operating Revenues</i>	<u>5,315</u>	<u>5,653</u>	<u>(338)</u>	<u>-6.0%</u>	<u>13,249</u>
Non-Operating Revenues					
Interest Income	106	32	74	227.1%	65
Water Tap Fees	63	58	6	10.1%	135
Oil & Gas Royalty	0	0	(0)	-88.2%	0
Inventory markup	10	11	(0)	-1.2%	21
Miscellaneous non-operating income	11	27	(16)	-59.0%	55
Transfers from Other Funds	18	18	0	0.0%	35
<i>Total Non-Operating Revenues</i>	<u>209</u>	<u>146</u>	<u>63</u>	<u>43.4%</u>	<u>311</u>
Total Revenues	<u>5,524</u>	<u>5,799</u>	<u>(275)</u>	<u>-4.7%</u>	<u>13,560</u>
Expenditures					
Operating Expenses					
Water Administration ⁽²⁾	437	293	144	49.2%	510
Water Production ⁽³⁾	1,126	1,490	(365)	-24.5%	3,010
Water Distribution	1,183	1,281	(98)	-7.6%	2,597
General & Admin. Reimbursement	262	262	0	0.0%	524
Transfer to Other Funds	35	38	(3)	-7.3%	76
Transfer to BTU	244	275	(31)	-11.2%	549
<i>Total Operating Expenses</i>	<u>3,286</u>	<u>3,638</u>	<u>(352)</u>	<u>-9.7%</u>	<u>7,266</u>
Non-Operating Expenses					
Annual Capital ⁽⁴⁾	2,689	1,387	1,302	93.9%	2,774
Right of Way Payments	264	331	(67)	-20.2%	662
Paying Agent Fee & Misc. Debt Expense	1	8	(6)	-86.3%	15
Bond Sale Expense	-	12	(12)	0.0%	25
Debt Service	483	483	0	0.0%	4,007
<i>Total Non-Operating Expenses</i>	<u>3,437</u>	<u>2,221</u>	<u>1,216</u>	<u>54.8%</u>	<u>7,482</u>
Total Expenditures	<u>6,723</u>	<u>5,859</u>	<u>864</u>	<u>14.7%</u>	<u>14,748</u>
Net Increase/(Decrease)	(1,199)	(60)	(1,139)	1887.3%	(1,188)
Beginning Operating Funds	8,045	6,339			6,339
Ending Operating Funds	<u>\$ 6,846</u>	<u>\$ 6,279</u>	<u>\$ 567</u>	<u>9.0%</u>	<u>\$ 5,151</u>
Days of Operating Funds	339	311			255
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,211	\$ 1,211			\$ 1,211

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 \$332k due to a decrease in sales to Wellborn.

⁽²⁾ Water Administration: The variances are related to professional services which are over budget by \$86k, salaries and benefits which is over budget by \$32k (currently no vacancies), and insurance costs are over budget by \$14k due to timing of water maintenance projects including the ASR project.

⁽³⁾ Water Production: The budget variance is related to the following categories that are under budget: utilities by \$195, system maintenance by \$84k, salaries and benefits by \$48k (currently no vacancies), and professional services by \$22k due to timing of projects.

⁽⁴⁾ The budget variance is due to the purchase of land for the ASR project for \$2,670k in March.

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Sewer System Revenue ⁽¹⁾	\$ 6,162	\$ 5,693	\$ 469	8.2%	\$ 12,300
Sewer Penalties	58	62	(4)	-7.2%	124
Miscellaneous	3	3	(0)	-9.8%	6
Pretreatment Fees	267	266	2	0.7%	615
Oil/Gas Permit Fees	40	10	30	300.2%	20
Mobile Food Vendors	9	8	2	21.7%	15
Hauler & Sewer Inspection Fees	5	4	2	45.2%	8
<i>Total Operating Revenues</i>	<u>6,545</u>	<u>6,045</u>	<u>499</u>	<u>8.3%</u>	<u>13,088</u>
Non-Operating Revenues					
Sewer Tap Fees	51	47	4	7.5%	95
Miscellaneous-Non Operating	9	14	(6)	-39.0%	29
FEMA Reimbursement	-	-	-	0.0%	-
Transfers from Other Funds	148	148	0	0.0%	296
Interest Income	141	44	97	223.1%	87
<i>Total Non-Operating Revenues</i>	<u>348</u>	<u>253</u>	<u>95</u>	<u>37.5%</u>	<u>507</u>
Total Revenues	<u>6,893</u>	<u>6,299</u>	<u>594</u>	<u>9.4%</u>	<u>13,595</u>
Expenditures					
Operating Expenses					
Wastewater Administration	214	134	80	59.4%	273
Wastewater Collection	1,053	1,146	(93)	-8.1%	2,293
Wastewater Pre-Treatment	40	49	(9)	-18.9%	98
Wastewater Treatment ⁽²⁾	1,145	1,372	(226)	-16.5%	2,756
Environmental Services	289	314	(25)	-7.9%	627
General & Admin Reimbursement	309	309	0	0.0%	618
Transfer to Other Funds	23	24	(0)	-1.6%	47
Transfer to BTU	236	266	(30)	-11.3%	532
<i>Total Operating Expenses</i>	<u>3,309</u>	<u>3,613</u>	<u>(304)</u>	<u>-8.4%</u>	<u>7,245</u>
Non-Operating Expenses					
Annual Capital	882	887	(6)	-0.6%	5,768
Right of Way Payments	325	326	(2)	-0.5%	653
Paying Agent Fee	-	2	(2)	0.0%	5
Debt Service	344	344	(0)	0.0%	3,514
<i>Total Non-Operating Expenses</i>	<u>1,551</u>	<u>1,561</u>	<u>(10)</u>	<u>-0.6%</u>	<u>9,940</u>
Total Expenditures	<u>4,860</u>	<u>5,174</u>	<u>(314)</u>	<u>-6.1%</u>	<u>17,185</u>
Net Increase/(Decrease)	2,033	1,125	908	80.8%	(3,590)
Beginning Operating Funds	11,567	7,812			7,812
Ending Operating Funds	<u>\$ 13,600</u>	<u>\$ 8,936</u>	<u>\$ 4,664</u>	<u>52.2%</u>	<u>\$ 4,221</u>
Days of Operating Funds	676	444			210
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,207	\$ 1,207			\$ 1,207

Operating Funds = Working Capital

⁽¹⁾ Sewer System Revenue: The budget variance is primarily due to an increase in commercial sales which is over budget by \$405k and an increase in residential sales which is over budget by \$64k due to an increase in usage.

⁽²⁾ Wastewater Treatment: The budget variance is primarily due to operating expenses which are under budget including: maintenance by \$95k, utilities by \$64k, supplies by \$21k, contractual services by \$16k, and salaries and benefits under budget by \$7k (currently no vacancies).

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Residential Refuse	\$ 2,213	\$ 2,216	\$ (4)	-0.2%	\$ 4,432
Commercial Refuse	1,804	1,780	24	1.4%	3,576
Penalties	40	43	(4)	-8.8%	87
License & Permit Fees	35	30	5	17.9%	60
Recycling	10	20	(10)	-51.5%	40
Miscellaneous	3	4	(1)	-17.1%	8
<i>Total Operating Revenues</i>	<u>4,105</u>	<u>4,094</u>	<u>11</u>	<u>0.3%</u>	<u>8,203</u>
Non-Operating Revenues					
Interest Income	64	25	39	155.5%	50
Transfers/Reimbursements	51	51	0	0.0%	103
Gain/(Loss) on sale of Asset ⁽¹⁾	88	-	88	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>204</u>	<u>76</u>	<u>127</u>	<u>166.7%</u>	<u>153</u>
Total Revenues	<u>4,309</u>	<u>4,170</u>	<u>138</u>	<u>3.3%</u>	<u>8,356</u>
Expenditures					
Operating Expenses					
Administration	2,239	2,315	(75)	-3.3%	5,122
Call Center	153	167	(14)	-8.2%	334
Recycling	178	213	(35)	-16.3%	425
<i>Total Operating Expenses</i>	<u>2,571</u>	<u>2,694</u>	<u>(124)</u>	<u>-4.6%</u>	<u>5,882</u>
Non-Operating Expenses					
General & Admin. Reimbursement	255	255	0	0.0%	510
Transfer to Wastewater	11	11	0	0.0%	21
Transfer to BTU	269	292	(23)	-7.7%	584
Transfer to Other Funds	6	6	0	0.0%	12
Right of Way Payments	203	202	0	0.2%	405
Annual Capital	-	-	-	0.0%	942
<i>Total Non-Operating Expenses</i>	<u>744</u>	<u>766</u>	<u>(22)</u>	<u>-2.9%</u>	<u>2,474</u>
Total Expenditures	<u>3,314</u>	<u>3,460</u>	<u>(146)</u>	<u>-4.2%</u>	<u>8,356</u>
Net Increase/(Decrease)	994	710	284	40.0%	0
Beginning Operating Funds	5,305	5,228			5,228
Ending Operating Funds	<u>\$ 6,300</u>	<u>\$ 5,938</u>	<u>\$ 362</u>	<u>6.1%</u>	<u>\$ 5,228</u>
Days of Operating Funds	386	363			320
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 980	\$ 980			\$ 980

Operating Funds = Working Capital

⁽¹⁾ The variance is related to insurance proceeds received for a damaged vehicle.

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 116	\$ 123	\$ (7)	-5.7%	\$ 246
Fuel Revenue ⁽¹⁾	155	223	(68)	-30.4%	415
<i>Total Operating Revenues</i>	<u>271</u>	<u>346</u>	<u>(75)</u>	<u>-21.6%</u>	<u>661</u>
Non-Operating Revenues					
Grants	-	25	(25)	0.0%	50
Interest Income	1	1	(0)	-18.3%	3
Misc. Revenues	46	1	45	4479.7%	2
Transfers from Other Funds	-	-	-	0.0%	110
<i>Total Non-Operating Revenues</i>	<u>47</u>	<u>27</u>	<u>19</u>	<u>71.0%</u>	<u>165</u>
Total Revenues	<u>318</u>	<u>373</u>	<u>(55)</u>	<u>-14.8%</u>	<u>826</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	93	98	(5)	-5.0%	196
Supplies	1	8	(7)	-82.5%	17
Fuel for Resale ⁽¹⁾	105	157	(53)	-33.4%	315
Maintenance	8	6	3	45.9%	12
Other Services and Charges	63	28	35	123.3%	57
<i>Total Operating Expenses</i>	<u>271</u>	<u>298</u>	<u>(27)</u>	<u>-9.1%</u>	<u>596</u>
Non-Operating Expenses					
Debt Service	15	15	0	1.7%	75
Annual Capital	-	-	-	0.0%	103
General & Admin. Reimbursement	52	52	0	0.0%	104
<i>Total Non-Operating Expenses</i>	<u>67</u>	<u>67</u>	<u>0</u>	<u>0.4%</u>	<u>282</u>
Total Expenditures	<u>338</u>	<u>365</u>	<u>(27)</u>	<u>-7.3%</u>	<u>877</u>
Net Increase/(Decrease)	(20)	9	(29)	-322.7%	(52)
Beginning Operating Funds	37	156			156
Ending Operating Funds	<u>\$ 18</u>	<u>\$ 164</u>	<u>\$ (147)</u>	<u>-89.3%</u>	<u>\$ 104</u>
Days of Operating Funds	11	99			63
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 99	\$ 99			\$ 99

Operating Funds = Working Capital

⁽¹⁾ Fuel revenues and expenses are down due to the loss of PHI as an airport tenant and a decline in usage by current tenants.

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
<u>Revenues</u>					
Interest Income	\$ 35	\$ 26	\$ 9	32.6%	\$ 53
Misc. Revenues	21	-	21	0.0%	-
Total Revenues	56	26	30	0.0%	53
<u>Expenditures</u>					
Annual Capital ⁽¹⁾	251	-	251	0.0%	-
Liability Insurance	2	2	-	0.0%	4
Miscellaneous Charges	1	-	1	0.0%	-
Alloc Cost From City Dept.	22	22	0	0.0%	44
Contractual Obligations	1	-	1	0.0%	-
Total Expenditures	278	24	254	1059.4%	48
Net Increase/(Decrease)	(221)	3	(224)	-8765.7%	5
Beginning Operating Funds	3,557	3,558			3,558
Ending Operating Funds	\$ 3,336	\$ 3,561	\$ (225)	-6.3%	\$ 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
March 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Defensive Driving Fees	\$ 0	\$ 0	\$ (0)	-47.9%	\$ 0
Liability/Workers Comp Ins Premiums	1,402	1,347	55	4.1%	2,685
<i>Total Operating Revenues</i>	<u>1,402</u>	<u>1,348</u>	<u>55</u>	<u>4.1%</u>	<u>2,685</u>
Non-Operating Revenues					
Interest Income	35	10	25	252.5%	20
Miscellaneous revenues	5	-	5	0.0%	-
S/L Aggregate Refund ⁽¹⁾	375	35	340	0.0%	70
Insurance Reimbursements	7	2	4	0.0%	5
<i>Total Non-Operating Revenues</i>	<u>423</u>	<u>47</u>	<u>375</u>	<u>790.4%</u>	<u>95</u>
Total Revenues	<u>1,825</u>	<u>1,395</u>	<u>430</u>	<u>30.8%</u>	<u>2,780</u>
Expenditures					
Operating Expenses					
Personnel Services	264	268	(4)	-1.6%	536
Supplies	55	14	41	287.7%	89
Maintenance	1	1	(0)	-34.6%	2
Other Services & Charges	20	80	(60)	-74.8%	155
Judgment & Damage Claims	2	20	(18)	-90.5%	40
Liability Insurance	492	565	(73)	-12.9%	582
Claims Administration	20	25	(5)	-20.7%	50
Workers Comp & Liability Claims	437	522	(86)	-16.4%	1,045
<i>Total Operating Expenses</i>	<u>1,290</u>	<u>1,495</u>	<u>(205)</u>	<u>-13.7%</u>	<u>2,498</u>
Non-Operating Expenses					
Annual Capital	-	16	(16)	0.0%	33
Allocated Cost from City Depts.	93	93	0	0.0%	186
Transfer to Other Funds	-	50	(50)	0.0%	100
<i>Total Non-Operating Expenses</i>	<u>93</u>	<u>159</u>	<u>(66)</u>	<u>-41.6%</u>	<u>318</u>
Total Expenditures	<u>1,383</u>	<u>1,654</u>	<u>(271)</u>	<u>-16.4%</u>	<u>2,816</u>
Net Increase/(Decrease)	442	(259)	701	-270.8%	(36)
Beginning Operating Funds	2,562	2,507			2,507
Ending Operating Funds	<u>\$ 3,005</u>	<u>\$ 2,248</u>	<u>\$ 757</u>	<u>33.7%</u>	<u>\$ 2,471</u>
Days of Operating Funds	433	324			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.

CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
 March 31, 2019
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Employee Contributions	\$ 1,140	\$ 1,197	\$ (57)	-4.7%	\$ 2,394
City Contributions	4,155	4,151	4	0.1%	8,301
Retiree Health Premiums	311	339	(27)	-8.0%	677
<i>Total Operating Revenues</i>	<u>5,606</u>	<u>5,686</u>	<u>(80)</u>	<u>-1.4%</u>	<u>11,372</u>
Non-Operating Revenues					
Interest Income	19	12	7	54.0%	25
Stop/Loss Aggregate Refund ⁽¹⁾	446	-	446	0.0%	-
Flex Admin Fee	5	5	(0)	-6.6%	11
Health Claim Rebates	242	194	48	24.6%	335
BISD Reimbursement	139	196	(57)	-29.0%	391
Transfers In	-	50	(50)	0.0%	100
<i>Total Non-Operating Revenues</i>	<u>851</u>	<u>457</u>	<u>393</u>	<u>85.9%</u>	<u>862</u>
Total Revenues	<u>6,457</u>	<u>6,144</u>	<u>313</u>	<u>5.1%</u>	<u>12,234</u>
Expenditures					
Operating Expenses					
Administrative Reimbursements	90	90	0	0.0%	181
Claims Administration	5	7	(1)	-20.9%	14
Health Insurance Administration	210	201	9	4.5%	482
Administrative Fees	-	-	-	0.0%	-
Health Insurance Claims ⁽²⁾	5,266	4,875	391	8.0%	9,750
Health Saving Account	62	45	17	37.6%	90
EAP	6	7	(1)	-18.2%	15
Affordable Care Act Compliance Fees	-	2	(2)	0.0%	3
Cigna Wellness Program	(0)	-	(0)	0.0%	-
Stop Loss Premium	499	441	59	13.4%	881
<i>Total Operating Expenses</i>	<u>6,138</u>	<u>5,667</u>	<u>471</u>	<u>8.3%</u>	<u>11,415</u>
Non-Operating Expenses					
Employee Health Center	112	141	(29)	-20.4%	339
BISD Health Center Expense	112	141	(30)	-21.0%	339
<i>Total Non-Operating Expenses</i>	<u>224</u>	<u>283</u>	<u>(58)</u>	<u>-20.7%</u>	<u>678</u>
Total Expenditures	<u>6,363</u>	<u>5,950</u>	<u>413</u>	<u>6.9%</u>	<u>12,093</u>
Net Increase/(Decrease)	94	194	(100)	-51.3%	142
Beginning Operating Funds	122	421			421
Ending Operating Funds	<u>\$ 216</u>	<u>\$ 615</u>	<u>\$ (399)</u>	<u>-64.8%</u>	<u>\$ 563</u>
Days of Operating Funds	7	19	(13)		18
Target Operating Reserve					
30 Days of Budgeted Expenditures	\$ 951	\$ 951			\$ 951

Operating Funds = Working Capital

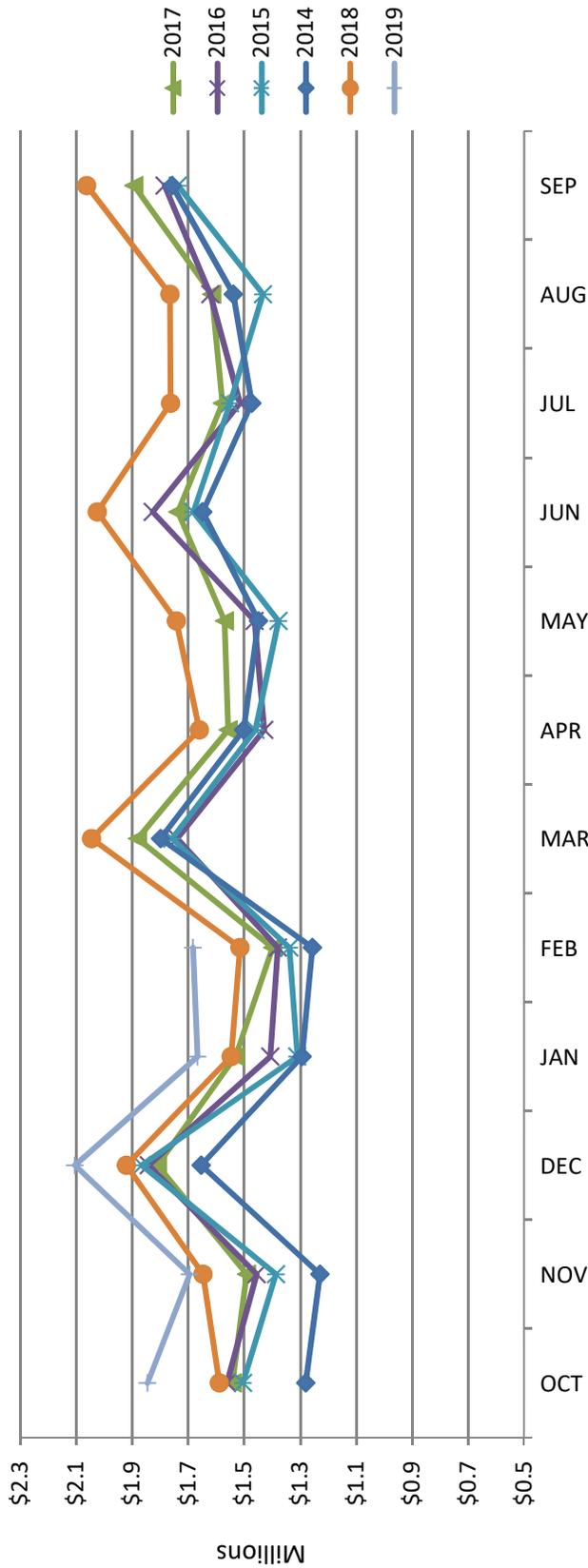
⁽¹⁾ Stop/Loss ("S/L") aggregate refunds are only received once the S/L threshold has been met. Therefore no amount is budgeted. Higher than expected claims met the S/L threshold therefore a S/L refund was received.

⁽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
Warehouse Fund Summary
March 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Inventory Mark-up	\$ 0	\$ 0	\$ 0	261.7%	\$ 9
Fuel Mark-up	30	30	0	0.1%	60
<i>Total Operating Revenues</i>	<u>30</u>	<u>30</u>	<u>0</u>	<u>0.7%</u>	<u>69</u>
Non-Operating Revenues					
Interest Income	0	0	0	261.7%	0
Misc. Revenues	4	5	(1)	-22.6%	0
Transfers from Other Funds	126	126	0	0.0%	252
<i>Total Non-Operating Revenues</i>	<u>130</u>	<u>131</u>	<u>(1)</u>	<u>-0.6%</u>	<u>252</u>
Total Revenues	<u>160</u>	<u>161</u>	<u>(1)</u>	<u>-0.4%</u>	<u>321</u>
Expenditures					
Operating Expenses					
Salaries and Benefits	106	106	1	0.5%	212
Supplies	4	8	(5)	-55.4%	17
Maintenance	1	1	0	23.4%	2
Other Services and Charges	42	42	0	0.9%	84
Total Expenditures	<u>154</u>	<u>157</u>	<u>(4)</u>	<u>-2.2%</u>	<u>315</u>
Net Increase/(Decrease)	6	3	3	85.1%	7
Beginning Operating Funds	(4)	6			6
Ending Operating Funds	<u>\$ 2</u>	<u>\$ 9</u>	<u>\$ (7)</u>	<u>-73.2%</u>	<u>\$ 12</u>
Days of Operating Funds	3	10			14
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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

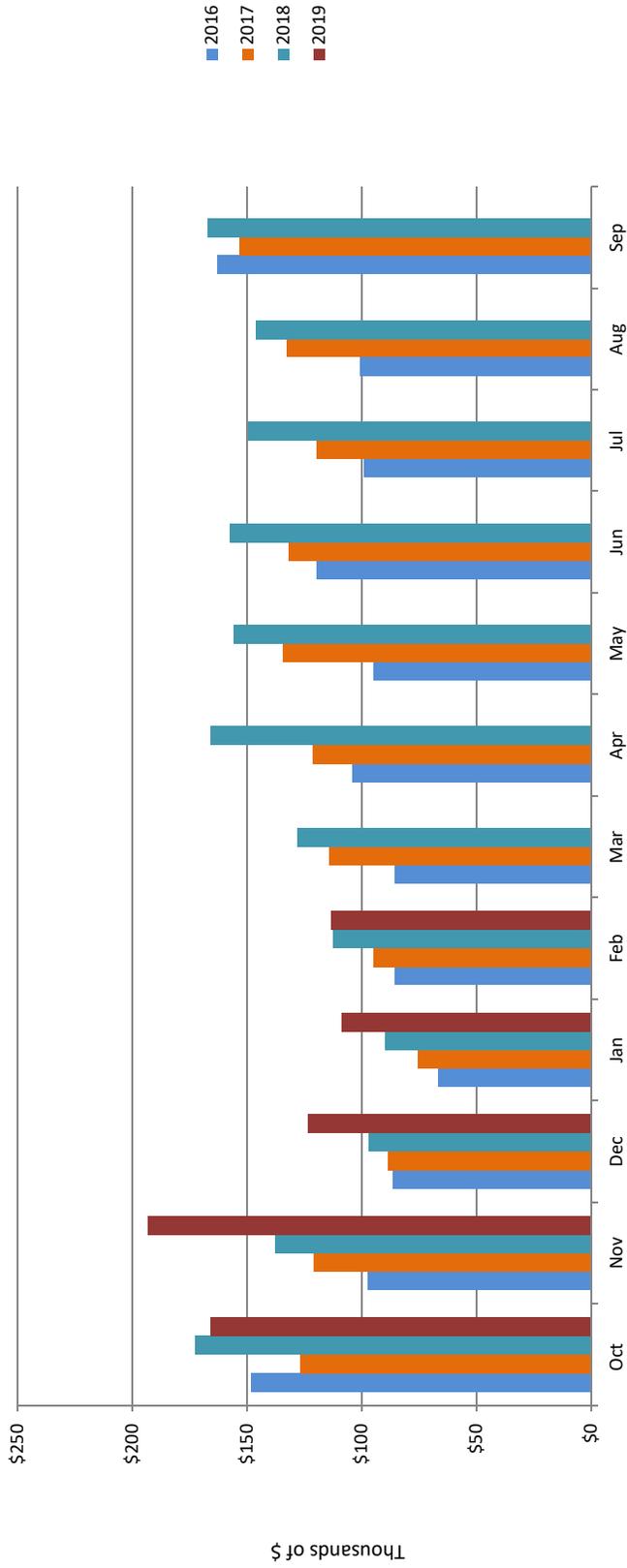


* Includes sales tax receipts collected by the State and sales tax receipts collected by the City of Bryan

***February 2015 included the accrual of a refund of \$615,196 related to collections in 2007-2011. The State Comptroller notified the City that a taxpayer incorrectly paid sales tax during that time. Excluding the refund, actual February sales taxes were \$1,338,547.31.

The amounts reported for FY15 actual are for comparison purposes year over year, therefore the amount collected excluding the refund has been reported.

City of Bryan Hotel Occupancy Tax Revenue Trends



Month	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Total for FY 2016	\$ 148,325	\$ 97,069	\$ 86,374	\$ 66,517	\$ 85,537	\$ 85,629	\$ 104,091	\$ 94,790	\$ 119,470	\$ 98,896	\$ 100,495	\$ 162,996	\$ 1,250,199
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	\$ 1,413,050
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 704,612
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													\$ 576,005
\$Over/(Under) YTD													\$ 128,607
% Over/(Under) YTD													22.33%
FY2019 Budget													\$ 1,500,000