



CITY OF BRYAN
The Good Life, Texas Style.™

PRELIMINARY - UNAUDITED
QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2015

FOR TWELVE MONTHS ENDING SEPTEMBER 30, 2015

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CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
September 30, 2015
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2015 Amended Budget
Governmental Funds				
General	\$ 7,239	\$ (2,242)	\$ 9,481	\$ (2,242)
Hotel/Motel Tax	658	468	190	468
Oil & Gas Fund	-	1,414	(1,414)	1,414
Debt Service	164	61	104	61
Street Improvement Fund	(648)	(9,523)	8,875	(9,523)
Drainage Improvement	453	(770)	1,223	(770)
TIRZ #10-Traditions	162	140	22	140
TIRZ #19-Nash Street	42	(10)	52	(10)
TIRZ #21-Downtown Bryan	11	(100)	111	(100)
TIRZ #22-Lauth Devel.	(31)	(49)	18	(49)
Community Development	(24)	-	(24)	-
Grant Fund	(3)	-	(3)	-
Court Technology	(16)	(20)	4	(20)
Miscellaneous Trusts	14	-	14	-
Enterprise Funds				
BTU - City	6,023	1,091	4,932	1,091
BTU - Rural	638	884	(246)	884
Water	(924)	(3,299)	2,375	(3,299)
Wastewater	(872)	(7,502)	6,630	(7,502)
Solid Waste	296	(899)	1,195	(899)
Airport	46	(105)	151	(105)
Bryan Commerce & Development	453	(462)	915	(462)
Internal Service Funds				
Self-Insurance Fund	(291)	(293)	2	(293)
Employee Benefits Fund	(120)	136	(256)	136
Warehouse Fund	(161)	(142)	(19)	(142)
Change in Fund Balance	\$ 13,113	\$ (21,220)	\$ 34,332	\$ (21,220)

General Fund (Unaudited)

Revenue Narrative

Sales tax: Actual sales tax receipts through September FY15 are \$1,056k or 6.3% over FY15 budget, and are \$94k or 0.5% below FY14 collections through the same period. FY15 sales tax collections include a refund of \$615k related to collections in 2007-2011. The State Comptroller notified the City that the taxpayer incorrectly paid sales tax during that time. Excluding the refund, actual sales taxes collected year to date are \$1.7 million, or 10.0%, over budget and 2.9% over last year.

Property tax: Property tax revenue collections are \$18k or 0.1% over budget through September 30, 2015.

Grants – Reimbursement for the College Station Library accounts for the majority of the grant revenue and is over budget by \$58k. The Public Education Grant portion of the Suddenlink franchise agreement is over budget by \$169k. The City opted to use the higher state rate in late FY2014. The budget for this item was set at the previous lower rate.

Charges for Services: Charges for services are \$368k or 8.8% above budget. An unbudgeted donation of \$47k from the Wheeler Foundation for the Bryan Animal Center occurred in FY15. EMS billings are \$216K or 12.1% above budget. Golf course revenues are \$113k below the year to date budget estimate due to poor weather in the spring.

Fines: Year to date fine revenues of \$1,723k are below budget estimates by \$159k, or 8.4%.

Miscellaneous: Miscellaneous revenues are ahead of budget by \$683k. During the year, all four houses in the W. 18th St project were sold totaling \$460k. This category also includes oil and gas royalty and lease revenues of \$318k which are not budgeted in the general fund for FY15.

Land/Property Sales: The sale of the Municipal Office Building Annex for \$1,500k was not budgeted which accounts for the YTD budget variance.

ROW Payments: Right of way payments are based on actual utility revenues.

Transfers In: Funds in the amount of \$2.0 million from the BCD land sale in Traditions were transferred in January.

Expenditure Narrative

Overall, General Fund operating expenditures are \$5,365k or 8.5% below the YTD budget estimate. Expense variances are largely due to staff vacancies, timing of budget to actual on capital purchases, and items no longer planned for the current year.

Notable variances include:

Public Safety: Staff vacancies \$583k. Remaining variances are related to non-capital expenditures.

Public Works: Staff vacancies \$286k.

Development Services: Timing of Comprehensive Plan Update \$150k.

Community Services: Staff vacancies \$120k and timing of capital projects for Parks \$1,200k.

Support Services: Staff vacancies \$578k and ERP software purchase has been delayed indefinitely \$200k.

General Administration: Contractual obligations are below budget by \$259k due to timing of economic development incentives. Economic development projects have been postponed until FY2016 \$1,000k

CITY OF BRYAN, TEXAS
General Fund Summary
September 30, 2015
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Amended Budget
Revenues:					
City Sales Tax	\$ 17,788	\$ 16,733	\$ 1,056	6.3%	\$ 16,733
Property Tax	18,148	18,130	18	0.1%	18,130
Franchise Fees	2,191	2,117	74	3.5%	2,117
Licenses & Permits	625	620	5	0.9%	620
Grants	1,284	1,067	217	20.3%	1,067
Charges for Services	4,539	4,170	368	8.8%	4,170
Fines	1,723	1,882	(159)	-8.4%	1,882
Miscellaneous/Shared Tax	1,877	838	1,039	123.9%	838
Land/Property Sales	1,543	301	1,242	412.7%	301
Subtotal Revenues	49,719	45,858	3,861	8.4%	45,858
ROW Payments	13,085	13,240	(155)	-1.2%	13,240
Transfers In ⁽¹⁾	2,260	1,800	460	25.5%	1,800
Total Revenues, Transfers & ROW	65,064	60,898	4,166	6.8%	60,898
Expenditures :					
Public Safety	32,404	33,185	(781)	-2.4%	33,185
Public Works	4,725	5,003	(278)	-5.6%	5,003
Development Services	1,966	2,152	(186)	-8.6%	2,152
Community Services	6,925	8,388	(1,463)	-17.4%	8,388
Support Services	7,657	8,476	(818)	-9.7%	8,476
General Administration	7,624	9,423	(1,799)	-19.1%	8,423
Administrative Reimbursements	(3,476)	(3,487)	11	-0.3%	(3,487)
Operating Expenditures	57,825	63,140	(5,315)	-8.4%	62,140
Non-Operating Expenditures	-	-	-	0.0%	1,000
Total Expenditures	57,825	63,140	(5,315)	-8.4%	63,140
Net Increase/(Decrease)	7,239	(2,242)	9,481	-422.8%	(2,242)
Beginning Fund Balance	28,179	28,179	-	0.0%	28,179
Ending Fund Balance	35,418	25,937	9,481	36.6%	25,937
Reductions for Encumbrances & other Restricted Assets	3,651	2,723	928		2,723
Ending Unassigned Fund Balance	\$ 31,767	\$ 23,213	\$ 8,554	36.8%	\$ 23,213
# of Days of Reserve	184	134	50		134
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 10,357	\$ 10,357			\$ 10,357
Target Operating Reserve					
100 Days of Operating Expenses	\$ 17,262	\$ 17,262			\$ 17,262

⁽¹⁾ BCD land sale of traditions 36 acres - \$1,485,000; Traditions sale of 5 acres to Atlas Hotel \$474,796.

CITY OF BRYAN, TEXAS
Hotel Tax Fund
September 30, 2015
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Amended Budget
Room Tax Receipts ⁽¹⁾	\$ 1,286	\$ 1,197	\$ 89	7.4%	\$ 1,197
Interest Income	8	3	5	155.6%	3
Total Revenues	1,294	1,200	94	7.8%	1,200
<u>Expenditures</u>					
<u>Program Grants</u>					
Convention & Visitors Bureau ⁽²⁾	238	185	54	29.0%	185
Arts Council	66	66	-	0.0%	66
Downtown Bryan Association	120	120	-	0.0%	120
Chamber of Commerce	5	5	-	0.0%	5
Subtotal Program Grants	429	376	54	14.3%	376
Single Purpose/Events Grants		327	(327)	0.0%	327
7 on 7 Championship (CVB)	1		1		
Adventgx Corporation	5		5		
ASA Tournament Fees	1		1		
Australian Shepherd Club of America	2		2		
BCS Grand Slam	3		3		
BCS Marathon	10		10		
Brazos Valley Fair & Expo	1		1		
Brazos Valley Tennis Association	2		2		
Brazos Valley Veterans Memorial	10		10		
Bryan Lady Cobras	1		1		
College Station Noon Lions Club	1		1		
CSE, Inc.	3		3		
Diamonds & Dirt Classic, LLC	3		3		
International Brangus Breeders Assoc.	1		1		
Junior Beefmaster Breeders	1		1		
Lone Star Softball, LLC	12		12		
MUNISERVICES, LLC.	-		-		
Premier Soccer Services	1		1		
Prime Time Sports	3		3		
TAMU Athletic Dept.	5		5		
TAMU Gameday Traffic Study	18		18		
Texas 4-H Foundation	10		10		
Texas Color Guard Circuit	5		5		
Texas Reds Festival (DBA)	110		110		
Subtotal Single Purpose/Event Grants	206	327	(121)	-36.9%	327
<u>Other/Administrative</u>					
Hotel Tax Audit Services ⁽³⁾	-	18	(18)	0.0%	18
Transfer to Other Funds	-	11	(11)	0.0%	11
Subtotal Other/Administrative	-	29	(29)	-100.0%	29
Total Expenditures	636	732	(96)	-13.1%	732
Net Increase/(Decrease)	658	468	190	40.5%	468
Beginning Operating Funds	1,123	1,123			1,123
Ending Operating Funds	\$ 1,781	\$ 1,591	\$ 190		\$ 1,591
Days of Operating Funds	876	783	93		783
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 122	\$ 122			\$ 122

⁽¹⁾ Room Tax Receivable: Room nights were over budget early in FY15 due to oil and gas activity in the area. Late in the year, room nights were closer to budgeted amounts due to a slow down in oil and gas activity.

⁽²⁾ Council approved contract at a different amount than budgeted.

⁽³⁾ Audit expenses will be paid out of the General Fund. State law does not allow for these fees to be paid from HOT funds.

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
September 30, 2015
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Amended Budget
Revenues					
Property Tax	\$ 7,570	\$ 7,562	\$ 8	0.1%	\$ 7,562
Interest Income	29	27	3	9.4%	27
Brazos County Payment	254	254	-	0.0%	254
BVSWMA (Interest on Notes Receivable)	397	397	0	0.0%	397
Misc. Revenues	5	-	-	0.0%	-
Subtotal Revenues	8,255	8,240	10	0.1%	8,240
Transfers In ⁽¹⁾	2,419	2,336	83	3.6%	2,336
<i>Total Non-Operating Revenues</i>	2,419	2,336	83	0.0%	2,336
TOTAL Revenues	10,674	10,575	93	0.9%	10,575
Expenditures					
Principal	7,142	7,142	(0)	0.0%	7,142
Interest	3,367	3,367	0	0.0%	3,367
Paying Agent Fees	3	6	(2)	-43.8%	6
Bond Sales Expense ⁽²⁾	68	-	68	0.0%	-
Subtotal Expenditures	10,580	10,515	65	0.6%	10,515
Transfers Out	-	-	-	0.0%	-
Total Expenditures	10,580	10,515	65	100.6%	10,515
Net Amount on 2015 Refunding Issue	\$ (71)				
Net Increase/(Decrease)	164	61	104	171.6%	61
Beginning Operating Funds	1,657	1,657			1,657
Ending Operating Funds	\$ 1,821	\$ 1,717	\$ 104	6.1%	\$ 1,717
Days of Operating Funds	62	59	4		59
Maximum Operating Reserve Requirement					
30 Days of Operating Expenses	\$ 876	\$ 876			\$ 876

⁽¹⁾ Transfers In were greater than budgeted transfers by \$83,230.

⁽²⁾ Bond sales expense variance due to 2015 GO Refunding issue.

CITY OF BRYAN, TEXAS
Street Improvement Fund
September 30, 2015
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Amended Budget
<u>Revenues</u>					
Fees & Other ⁽¹⁾	\$ 5,530	\$ 5,380	\$ 150	2.8%	\$ 5,380
Interest Income	75	38	37	97.0%	38
Paving Assessment Receipts	-	1	(1)	0.0%	1
Paving Assessment Interest	-	3	(3)	0.0%	3
Total Revenues	5,605	5,422	183	3.4%	5,422
<u>Expenditures</u>					
Street Maintenance ⁽²⁾	5,776	14,321	(8,546)	-59.7%	14,321
Alloc. Costs from City Dept.	116	116	-	0.0%	116
Misc.	2	-	2	0.0%	-
Annual Capital ⁽³⁾	-	148	(148)	0.0%	148
Transfers	205	205	(0)	0.0%	205
Utility Admin. Reimbursement	154	154	(0)	0.0%	154
Total Expenditures	6,253	14,944	(8,691)	-58.2%	14,944
Net Increase/(Decrease)	(648)	(9,523)	8,875	-93.2%	(9,523)
Beginning Operating Funds	13,648	13,648			13,648
Ending Operating Funds	\$ 13,000	\$ 4,126	\$ 8,875	215.1%	\$ 4,126
Days of Operating Funds	313	99	214		99
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 2,491	\$ 2,491			\$ 2,491

Operating Funds = Working Capital

⁽¹⁾ The transportation fees were \$160,664 over budget.

⁽²⁾ Variance due to timing of street maintenance projects. \$3.5 million was approved by Council in late Feb 2015. Projects are scheduled to be completed in FY16.

⁽³⁾ The capital budget for FY15 include \$77,500 for a material storage shelter, and \$70,000 for school zone flashers which where not purchased during the year.

CITY OF BRYAN, TEXAS

Drainage Fund

September 30, 2015

(in thousands)

	YTD	YTD	YTD	YTD	FY2015
<u>Revenues</u>	Actual	Budget	Budget	Variance	Amended
			Variance	%	Budget
Fees	\$ 923	\$ 900	\$ 23	2.5%	\$ 900
Interest Income	12	4	8	218.8%	4
Total Revenues	935	904	31	3.4%	904
<u>Expenditures</u>					
Storm System/Contr. Eng/Planning ⁽¹⁾	370	1,562	(1,192)	-76.3%	1,562
Alloc. Costs from City Dept.	62	62	(0)	0.0%	62
Utility Admin reimbursement	50	50	(0)	0.0%	50
Total Expenditures	482	1,674	(1,192)	-71.2%	1,674
Net Increase/(Decrease)	453	(770)	1,223	-158.8%	(770)
Beginning Operating Funds	1,893	1,893			1,893
Ending Operating Funds	\$ 2,346	\$ 1,124	\$ 1,223	108.8%	\$ 1,124
Days of Operating Funds	505	242	263		242
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 279	\$ 279			\$ 279

Operating Funds = Working Capital

⁽¹⁾ Projects totaling \$2,469,500 are in process to bid and begin work in FY16.

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
September 30, 2015
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 1,117	\$ 1,112	\$ 5	0.5%	\$ 1,112
Property tax - County	757	743	14	1.9%	743
Interest Income	4	1	3	450.0%	1
Subtotal Revenues	1,878	1,856	22	1.2%	1,856
Transfers from Other Funds	300	300	-	0.0%	300
Total Revenues and Transfers In	2,178	2,156	22	101.0%	2,156
<u>Expenditures</u>					
Transfer to Debt Service Fund	1,391	1,391	(0)	0.0%	1,391
Contractual & Professional Services	325	325	-	0.0%	325
Administrative Reimb. to General Fund	300	300	-	0.0%	300
Total Expenditures	2,016	2,016	(0)	0.0%	2,016
Net Increase/(Decrease)	162	140	22	15.7%	140
Beginning Operating Funds	19	19			19
Ending Operating Funds	\$ 181	\$ 159	\$ 22	13.8%	\$ 159

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
September 30, 2015
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 127	\$ 127	\$ (0)	-0.3%	\$ 127
Interest Income	0	0	(0)	-1.5%	0
Subtotal Revenues	127	127	(0)	-0.3%	127
Transfers from Other Funds ⁽¹⁾	55	-	55	0.0%	-
Total Revenues	182	127	55	42.9%	127
<u>Expenditures</u>					
Transfer to Debt Service Fund	140	137	2	1.7%	137
Total Expenditures	140	137	2	0.0%	137
Net Increase/(Decrease)	42	(10)	52	-522.1%	(10)
Beginning Operating Funds	7	7			7
Ending Operating Funds	\$ 50	\$ (3)	\$ 52	-1969.3%	\$ (3)

Operating Funds = Working Capital

⁽¹⁾ A transfer of \$55,000 was made to maintain a minimum fund balance of \$50,000.

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
September 30, 2015
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 98	\$ 99	\$ (1)	-1.1%	\$ 99
Interest	2	1	1	167.4%	1
Total Revenues	100	100	(0)	-0.1%	100
<u>Expenditures</u>					
Contractual Services ⁽¹⁾	88	200	(112)	-55.8%	200
Total Expenditures	88	200	(112)	0.0%	200
Net Increase/(Decrease)	11	(100)	111	-111.4%	(100)
Beginning Operating Funds	251	251			251
Ending Operating Funds	\$ 262	\$ 151	\$ 111	74.0%	\$ 151

Operating Funds = Working Capital

⁽¹⁾ Downtown Façade program budgeted at \$200,000. Funding for this program is contingent on approved applications. Only \$88,000 of approved applications were received in FY15.

CITY OF BRYAN, TEXAS
TIRZ 22 - Lauth Development Fund Summary
September 30, 2015
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 198	\$ 198	\$ 0	0.0%	\$ 198
Property tax - County	133	133	0	0.0%	133
Rollback Taxes	-	-	-	0.0%	-
Interest Income	1	-	1	0.0%	-
Total Revenues	332	331	1	0.4%	331
Transfers from Other Funds	50	50	-	0.0%	50
Total Revenues and Transfers In	382	381	1	100.3%	381
<u>Expenditures</u>					
Contractual Services	25	25	-	0.0%	25
Transfer to Debt Service	488	470	17	3.7%	470
Total Expenditures	513	495	17	0.0%	495
Net Increase/(Decrease)	(130)	(114)	(16)	14.1%	(114)
Beginning Operating Funds	163	163			163
Ending Operating Funds	\$ 32	\$ 48	\$ (16)	-33.2%	\$ 48

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
 BTU - City
 September 30, 2015
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues					
Retail	\$ 46,907	\$ 47,921	\$ (1,014)	-2.1%	\$ 47,921
Wholesale	23,732	22,703	1,028	4.5%	22,703
Fuel Revenues ⁽¹⁾	74,683	84,941	(10,258)	-12.1%	84,941
Regulatory Charge Pass Thru ⁽²⁾	13,186	14,783	(1,598)	-10.8%	14,783
TCOS Revenue	23,769	23,795	(26)	-0.1%	23,795
Other Operating Revenues	1,952	2,194	(243)	-11.1%	2,194
<i>Total Operating Revenues</i>	184,228	196,338	(12,110)	-6.2%	196,338
Non-Operating Revenues					
Interest Income	472	188	284	151.4%	188
Special Item: Gain on Atkins Demolition	505	-	505	0.0%	-
Total Revenues	185,205	196,526	(11,320)	-5.8%	196,526
Expenditures					
Operating Expenses					
Energy Cost ⁽³⁾	74,683	84,941	(10,258)	-12.1%	84,941
Capacity Cost ⁽⁴⁾	27,202	28,745	(1,543)	-5.4%	28,745
TCOS Expense ⁽⁵⁾	13,186	14,778	(1,593)	-10.8%	14,778
TCOS Expense - Wholesale	2,900	3,257	(357)	-11.0%	3,257
Departmental Expenses ⁽⁶⁾	19,968	21,812	(1,843)	-8.5%	21,812
Admin. Reimbursement to COB	882	869	13	1.5%	869
Admin. Reimbursement from COB	(1,530)	(1,530)	-	0.0%	(1,530)
<i>Total Operating Expenses</i>	137,292	152,872	(15,580)	-10.2%	152,872
Non-Operating Expenses					
Annual Capital ⁽⁷⁾	8,068	8,573	(505)	-5.9%	8,573
Right of Way Payments	11,453	11,619	(166)	-1.4%	11,619
Debt Service	22,370	22,370	-	0.0%	22,370
<i>Total Non-Operating Expenses</i>	41,890	42,562	(672)	-1.6%	42,562
Total Expenditures	179,182	195,434	(16,252)	-8.3%	195,434
Net Increase/(Decrease)	6,023	1,091	4,932	n/a	1,091
Beginning Unrestricted Cash	43,826	40,747			40,747
Collateral and Cash Flow Impact	(3,988)				1,000
Ending Unrestricted Cash	\$ 45,861	\$ 41,838	\$ 4,932	11.8%	\$ 42,838
Rate Stabilization Fund	\$ 1,687	\$ 1,687			\$ 1,687
Total	\$ 47,549	\$ 43,526	\$ 4,932	11.3%	\$ 44,526
Days of Unrestricted Cash	112	102			105
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 38,218	\$ 38,218			\$ 38,218
Target Operating Reserve					
110 Days of Operating Expenses	\$ 46,711	\$ 46,711			\$ 46,711

1) Fuel revenue is lower than budget due to lower fuel costs and the timing of budgeted rate changes.

2) Regulatory Charge Pass Thru is lower than budget due to the timing of rate changes.

3) Energy costs are lower than budget due to lower gas prices during the year.

4) Capacity Cost is lower than budget due to a refund from TMPA related to FY14 activity.

5) TCOS Expense is lower than budget due to lower revenue rates as mentioned above.

6) Departmental Expenses are lower than budget due primarily to employee vacancies, lower tree trimming costs and lower uncollectable write-offs.

7) Capital expenditures are lower than budget due primarily to lower distribution and admin spending, partially offset by costs related to Lake Bryan Dam improvements.

CITY OF BRYAN, TEXAS
BTU - Rural
September 30, 2015
(in thousands of \$)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues ⁽¹⁾	22,675	21,465	1,210	5.6%	21,465
Fuel Revenues ⁽²⁾	12,280	14,093	(1,813)	-12.9%	14,093
Regulatory Charge Pass Thru	3,910	4,041	(130)	-3.2%	4,041
Other Operating Revenues	423	309	114	37.0%	309
<i>Total Operating Revenues</i>	<u>39,287</u>	<u>39,907</u>	<u>(620)</u>	<u>-1.6%</u>	<u>39,907</u>
Non-Operating Revenues					
Interest Income	55	36	19	51.5%	36
Total Revenues	<u>39,342</u>	<u>39,943</u>	<u>(601)</u>	<u>-1.5%</u>	<u>39,943</u>
Expenditures					
Operating Expenses					
Purchased Power - Base ⁽³⁾	15,878	14,818	1,060	7.2%	14,818
Purchased Power - Fuel ⁽⁴⁾	12,280	14,093	(1,813)	-12.9%	14,093
Regulatory Charge	3,910	4,041	(130)	-3.2%	4,041
Departmental Expenses ⁽⁵⁾	1,162	1,539	(377)	-24.5%	1,539
All Other	34	25	9	37.8%	25
<i>Total Operating Expenses</i>	<u>33,265</u>	<u>34,515</u>	<u>(1,251)</u>	<u>-3.6%</u>	<u>34,515</u>
Non-Operating Expenses					
Annual Capital ⁽⁶⁾	4,234	3,339	896	26.8%	3,339
Debt Service	1,205	1,205	-	0.0%	1,205
<i>Total Non-Operating Expenses</i>	<u>5,439</u>	<u>4,543</u>	<u>896</u>	<u>19.7%</u>	<u>4,543</u>
Total Expenditures	<u>38,704</u>	<u>39,059</u>	<u>(355)</u>	<u>-0.9%</u>	<u>39,059</u>
Net Increase/(Decrease)	638	884	(246)	-27.8%	884
Beginning Unrestricted Cash	7,047	5,857			5,857
CAFR Adjustment /CAFR Adjustment	(2,021)				
Ending Unrestricted Cash	<u>\$ 5,665</u>	<u>\$ 6,741</u>	<u>\$ (246)</u>	<u>-3.6%</u>	<u>\$ 6,741</u>
Days of Unrestricted Cash	<u>59</u>	<u>70</u>			<u>70</u>
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	\$ 4,314	\$ 4,314			\$ 4,314

1) Base revenue is higher than budget due to below normal winter temperatures.

2) Fuel revenue is lower than budget due to lower power costs and the timing of budgeted rate changes.

3) Base purchase power is higher than budget due to higher revenues as mentioned above.

4) Fuel purchased power is lower than budget due to lower power costs billed by the City as the result of lower fuel costs.

5) Departmental Expenses are lower than budget due to vacancies and lower tree trimming costs.

6) Capital expenditures are higher than budget due primarily to New Customer & Distribution Substation projects.

CITY OF BRYAN, TEXAS
Water Fund Summary
September 30, 2015
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Amended Budget
Revenues					
Operating Revenues					
Water Sales ⁽¹⁾	\$ 12,118	\$ 12,283	\$ (165)	-1.3%	\$ 12,283
Water Penalties	132	140	(8)	-5.8%	140
Contributed Capital	-	-	-	0.0%	-
Miscellaneous	-	0	(0)	0.0%	0
<i>Total Operating Revenues</i>	<u>12,250</u>	<u>12,423</u>	<u>(173)</u>	<u>-1.4%</u>	<u>12,423</u>
Non-Operating Revenues					
Interest Income	42	25	17	67.9%	25
Gain on Sale of Asset	-	-	-	0.0%	-
Water Tap Fees	97	85	12	14.3%	85
Oil & Gas Royalty	0	2	(1)	-95.7%	2
Inventory markup	22	18	4	24.3%	18
US Dept of Commerce Federal Grant	-	-	-	0.0%	-
Miscellaneous non-operating income ⁽²⁾	317	246	70	28.6%	246
Transfers from Other Funds	33	33	(0)	0.0%	33
Reimbursement from Bond Funds	-	-	-	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>511</u>	<u>408</u>	<u>102</u>	<u>25.1%</u>	<u>408</u>
Total Revenues	<u>12,760</u>	<u>12,831</u>	<u>(71)</u>	<u>-0.6%</u>	<u>12,831</u>
Expenditures					
Operating Expenses					
Water Administration ⁽³⁾	663	428	234	54.7%	428
Water Production ⁽⁴⁾	2,489	3,009	(520)	-17.3%	3,009
Water Distribution ⁽⁴⁾	2,036	2,305	(269)	-11.7%	2,305
General & Admin. Reimbursement	669	669	(0)	0.0%	669
Transfer to Other Funds	54	54	0	0.0%	54
Transfer to BTU	432	432	(0)	0.0%	432
Over/Short Inventory W2	-	-	-	0.0%	-
<i>Total Operating Expenses</i>	<u>6,344</u>	<u>6,898</u>	<u>(554)</u>	<u>-8.0%</u>	<u>6,898</u>
Non-Operating Expenses					
Annual Capital ⁽⁵⁾	2,977	4,415	(1,438)	-32.6%	4,415
Right of Way Payments	612	621	(9)	-1.4%	621
Paying Agent Fee & Misc. Debt Expense	1	15	(14)	-91.5%	15
Bond Sale Expense	-	40	(40)	0.0%	40
Debt Service ⁽⁶⁾	3,750	4,141	(391)	-9.4%	4,141
Debt Service - Revenue Debt	-	-	-	-	-
<i>Total Non-Operating Expenses</i>	<u>7,340</u>	<u>9,232</u>	<u>(1,891)</u>	<u>-20.5%</u>	<u>9,232</u>
Total Expenditures	<u>13,684</u>	<u>16,130</u>	<u>(2,446)</u>	<u>-15.2%</u>	<u>16,130</u>
Net Increase/(Decrease)	(924)	(3,299)	2,375	-72.0%	(3,299)
Beginning Operating Funds	7,298	7,298			7,298
Ending Operating Funds	<u>\$ 6,374</u>	<u>\$ 3,999</u>	<u>\$ 2,375</u>	<u>59.4%</u>	<u>\$ 3,999</u>
Days of Operating Funds	333	209			209
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,150	\$ 1,150			\$ 1,150

Operating Funds = Working Capital

⁽¹⁾ Water sales are below budget by \$85,277. Residential water sales were down \$457,849, and commercial sales were above budget by \$412,639 for a net amount below of \$45,209.

⁽²⁾ Miscellaneous Non- operating income was over budget by \$64,284 due to the sale of scrap materials.

⁽³⁾ Contractual services were over budget.

⁽⁴⁾ Variance is primarily due to vacant positions.
project delayed due to rain.

⁽⁶⁾ Debt was budgeted but not issued.

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
September 30, 2015
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Amended Budget
Revenues					
Operating Revenues					
Sewer System Revenue ⁽¹⁾	\$ 12,093	\$ 11,775	\$ 318	2.7%	\$ 11,775
Sewer Penalties	129	135	(6)	-4.3%	135
Miscellaneous	6	5	1	21.8%	5
Pretreatment Fees ⁽²⁾	545	360	185	51.5%	360
Oil/Gas Permit Fees	47	42	5	12.6%	42
Mobile Food Vendors	13	1	12	1014.5%	1
Hauler & Sewer Inspection Fees	10	6	4	68.6%	6
<i>Total Operating Revenues</i>	<u>12,844</u>	<u>12,324</u>	<u>520</u>	<u>4.2%</u>	<u>12,324</u>
Non-Operating Revenues					
Sewer Tap Fees	75	60	15	25.4%	60
Miscellaneous-Non Operating ⁽³⁾	194	28	167	606.8%	28
Transfers from Other Funds	35	35	-	0.0%	35
Interest Income	61	50	11	21.3%	50
Gain on sale of asset	-	-	-	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>365</u>	<u>172</u>	<u>193</u>	<u>112.0%</u>	<u>172</u>
Total Revenues	<u>13,209</u>	<u>12,496</u>	<u>713</u>	<u>5.7%</u>	<u>12,496</u>
Expenditures					
Operating Expenses					
Wastewater Administration ⁽⁴⁾	351	492	(141)	-28.6%	492
Wastewater Collection ⁽⁴⁾	1,634	1,848	(214)	-11.6%	1,848
Wastewater Pre-Treatment	50	90	(40)	-44.7%	90
Wastewater Treatment ⁽⁴⁾	2,518	2,882	(364)	-12.6%	2,882
Environmental Services	538	564	(26)	-4.6%	564
General & Admin Reimbursement	694	694	(0)	0.0%	694
Transfer to Other Funds	30	30	-	0.0%	30
Transfer to BTU	418	358	60	16.8%	358
<i>Total Operating Expenses</i>	<u>6,234</u>	<u>6,959</u>	<u>(725)</u>	<u>-10.4%</u>	<u>6,959</u>
Non-Operating Expenses					
Annual Capital ⁽⁵⁾	3,615	8,812	(5,197)	-59.0%	8,812
Right of Way Payments	639	614	26	4.2%	614
Paying Agent Fee	1	5	(4)	-74.9%	5
Bond Sales Expense	-	-	-	0.0%	-
Debt Service - General Obligation Debt	881	881	(0)	0.0%	881
Debt Service - Revenue Debt	2,711	2,728	(17)	-0.6%	2,728
<i>Total Non-Operating Expenses</i>	<u>7,847</u>	<u>13,039</u>	<u>(5,192)</u>	<u>-39.8%</u>	<u>13,039</u>
Total Expenditures	<u>14,081</u>	<u>19,998</u>	<u>(5,917)</u>	<u>-29.6%</u>	<u>19,998</u>
Net Increase/(Decrease)	(872)	(7,502)	6,630	-88.4%	(7,502)
Beginning Operating Funds	11,223	11,223			11,223
Ending Operating Funds	<u>\$ 10,352</u>	<u>\$ 3,722</u>	<u>\$ 6,630</u>	<u>178.1%</u>	<u>\$ 3,722</u>
Days of Operating Funds	536	193			193
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,160	\$ 1,160			\$ 1,160

Operating Funds = Working Capital

⁽¹⁾ Sewer system revenue is over budget by \$318,028. Residential sales are below budget by \$109,443 and commercial sales are over budget by \$427,471

⁽²⁾ Pretreatment fees increased due to a increasing commerical customer base.

⁽³⁾ Reimbursement from Texas Triangle Park for the sewer extension out to the Gunler site.

⁽⁴⁾ Variance is primarily due to vacant positions.

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
September 30, 2015
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Amended Budget
Revenues					
Operating Revenues					
Residential Refuse ⁽¹⁾	\$ 4,092	\$ 4,173	\$ (81)	-1.9%	\$ 4,173
Commercial Refuse ⁽²⁾	3,441	3,334	107	3.2%	3,334
BVSWMA Reimbursement	-	-	-	0.0%	-
Penalties	81	81	0	0.5%	81
License & Permit Fees	52	40	12	29.7%	40
Recycling	33	4	29	649.8%	4
Miscellaneous	-	-	-	0.0%	-
Miscellaneous	15	8	7	93.1%	8
<i>Total Operating Revenues</i>	<u>7,714</u>	<u>7,640</u>	<u>74</u>	<u>1.0%</u>	<u>7,640</u>
Non-Operating Revenues					
Interest Income	24	19	5	26.5%	19
Transfers/Reimbursements	98	98	(0)	0.0%	98
Gain/(Loss) on sale of Asset	428	-	-	0.0%	-
Grants	-	-	-	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>550</u>	<u>117</u>	<u>433</u>	<u>370.7%</u>	<u>117</u>
Total Revenues	<u>8,264</u>	<u>7,757</u>	<u>507</u>	<u>6.5%</u>	<u>7,757</u>
Expenditures					
Operating Expenses					
Administration	4,709	4,757	(48)	-1.0%	4,757
Compost ⁽³⁾	320	385	(65)	-16.8%	385
Call Center	258	289	(31)	-10.7%	289
<i>Total Operating Expenses</i>	<u>5,287</u>	<u>5,431</u>	<u>(144)</u>	<u>-2.7%</u>	<u>5,431</u>
Non-Operating Expenses					
General & Admin. Reimbursement	560	560	-	0.0%	560
Transfer to Wastewater	35	35	-	0.0%	35
Transfer to BTU	475	475	(0)	0.0%	475
Transfer to Other Funds	-	-	-	0.0%	-
Right of Way Use Fee	381	379	1	0.3%	379
Annual Capital ⁽⁴⁾	1,230	1,775	(546)	-30.7%	1,775
<i>Total Non-Operating Expenses</i>	<u>2,681</u>	<u>3,225</u>	<u>(544)</u>	<u>-16.9%</u>	<u>3,225</u>
Total Expenditures	<u>7,968</u>	<u>8,656</u>	<u>(688)</u>	<u>-8.0%</u>	<u>8,656</u>
Net Increase/(Decrease)	296	(899)	1,195	-133.0%	(899)
Beginning Operating Funds	4,435	4,435			4,435
Ending Operating Funds	<u>\$ 4,731</u>	<u>\$ 3,536</u>	<u>\$ 1,195</u>	<u>33.8%</u>	<u>\$ 3,536</u>
Days of Operating Funds	314	234			234
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 905	\$ 905			\$ 905

Operating Funds = Working Capital

⁽¹⁾ A 1% year over year increase was budgeted for residential refuse and actuals came in below budget.

⁽²⁾ A 1% year over year increase was budgeted for commercial refuse and actuals came in above budget.

⁽³⁾ Cost savings due to new compost transport contract.

⁽⁴⁾ New trucks are currently in the purchasing process, estimated \$546,000.

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
September 30, 2015
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 137	\$ 148	\$ (10)	-7.1%	\$ 148
Fuel Revenue ⁽¹⁾	381	458	(77)	-16.8%	458
<i>Total Operating Revenues</i>	<u>519</u>	<u>606</u>	<u>(87)</u>	<u>-14.4%</u>	<u>606</u>
Non-Operating Revenues					
Grants	55	50	5	9.1%	50
Interest Income	1	1	0	15.9%	1
Misc. Revenues	4	0	4	975.3%	0
Transfers from Other Funds	119	119	-	0.0%	119
<i>Total Non-Operating Revenues</i>	<u>179</u>	<u>170</u>	<u>9</u>	<u>5.1%</u>	<u>170</u>
Total Revenues	<u>697</u>	<u>776</u>	<u>(79)</u>	<u>-10.1%</u>	<u>776</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	124	115	9	8.1%	115
Supplies	8	9	(1)	-14.4%	9
Fuel for Resale ⁽¹⁾	259	400	(141)	-35.3%	400
Maintenance	86	82	4	5.2%	12
Other Services and Charges	42	48	(6)	-12.7%	72
<i>Total Operating Expenses</i>	<u>519</u>	<u>655</u>	<u>(135)</u>	<u>-20.7%</u>	<u>608</u>
Non-Operating Expenses					
Debt Service	3	3	(0)	-0.2%	3
Capital ⁽²⁾	100	199	(98)	-49.5%	199
General & Admin. Reimbursement	28	24	4	16.7%	70
<i>Total Non-Operating Expenses</i>	<u>132</u>	<u>226</u>	<u>(94)</u>	<u>-41.7%</u>	<u>272</u>
Total Expenditures	<u>651</u>	<u>880</u>	<u>(229)</u>	<u>-26.1%</u>	<u>880</u>
Net Increase/(Decrease)	46	(105)	151	-144.1%	(105)
Beginning Operating Funds	240	240			240
Ending Operating Funds	<u>\$ 286</u>	<u>\$ 135</u>	<u>\$ 151</u>	<u>111.3%</u>	<u>\$ 135</u>
Days of Operating Funds	169	80			80
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 101	\$ 101			\$ 101

Operating Funds = Working Capital

⁽¹⁾ Fuel for Resale: Fuel revenues and expenses are both below budget for the year. This is due to the drop in fuel prices and the weather as it adversely effects flight conditions which effects fuel sales volume.

⁽²⁾ Capital projects in planning process including the TXDOT Participation Program.

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
September 30, 2015
(in thousands)

	YTD Actual	YTD (1) Budget	YTD Budget Variance	YTD Variance %	FY2015 Amended Budget
Revenues					
Gain on Sale of Assets ⁽²⁾	\$ 2,467	\$ 1,504	\$ 963	64.0%	\$ 1,504
Interest Income	2	-	2	0.0%	-
Interest on Notes Receivable	-	-	-	0.0%	-
Subtotal Revenues	2,469	1,504	965	0.0%	1,504
Transfers from Other Funds ⁽³⁾	-	50	(50)	0.0%	50
Total Revenues and Transfers In	2,469	1,554	915	0.0%	1,554
Expenditures					
Liability Insurance	5	6	(1)	-9.0%	6
Miscellaneous Charges ⁽⁴⁾	14	14	0	0.5%	14
Alloc Cost From City Dept.	36	36	0	0.0%	36
Transfer to General Fund	1,960	1,960	(0)	0.0%	1,960
Total Expenditures	2,016	2,016	(1)	0.0%	2,016
Net Increase/(Decrease)	453	(462)	915	-198.1%	(462)
Beginning Operating Funds	10	10			10
Ending Operating Funds	\$ 463	\$ (452)	\$ 915	-202.4%	\$ (452)

⁽¹⁾ Expenditure budget was amended to reflect transfer to General Fund. Revenue budget was not amended which accounts for ending operating funds to have negative YTD Budget amounts.

⁽²⁾ Traditions sale of 5 acres to Atlas Hotel \$474,796; Traditions Land sales of 36 acres \$1,616,112. Lot sales of Mahogany Drive Development \$374,850.

⁽³⁾ Transfer budgeted as needed to maintain minimum operating fund balance.

⁽⁴⁾ Demolition costs of \$13,962 for Jones house in Traditions.

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
September 30, 2015
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Amended Budget
Revenues					
Operating Revenues					
Defensive Driving Fees	\$ 3	\$ 2	\$ 2	102.3%	\$ 2
Liability/Workers Comp Ins Premiums	1,943	1,963	(19)	-1.0%	1,963
<i>Total Operating Revenues</i>	<u>1,946</u>	<u>1,964</u>	<u>(18)</u>	<u>-0.9%</u>	<u>1,964</u>
Non-Operating Revenues					
Interest Income	11	12	(2)	-12.6%	12
Miscellaneous revenues	4	-	4	0.0%	-
S/L Aggregate Refund ⁽¹⁾	201	-	201	0.0%	-
Insurance Reimbursements	34	-	34	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>250</u>	<u>12</u>	<u>237</u>	<u>1942.3%</u>	<u>12</u>
Total Revenues	<u>2,196</u>	<u>1,976</u>	<u>220</u>	<u>11.1%</u>	<u>1,976</u>
Expenditures					
Operating Expenses					
Personnel Services	453	458	(5)	-1.1%	458
Supplies	19	28	(9)	-33.2%	28
Maintenance	1	2	(1)	-59.2%	2
Other Services & Charges	142	153	(11)	-7.3%	153
Judgment & Damage Claims ⁽²⁾	90	35	55	157.0%	35
Liability Insurance ⁽³⁾	448	386	63	16.3%	386
Claims Administration	45	46	(1)	-3.0%	46
Workers Comp & Liability Claims ⁽⁴⁾	948	820	128	15.6%	820
<i>Total Operating Expenses</i>	<u>2,145</u>	<u>1,927</u>	<u>218</u>	<u>11.3%</u>	<u>1,927</u>
Non-Operating Expenses					
Allocated Cost from City Depts.	192	192	-	0.0%	192
Transfer to Other Funds	150	150	-	0.0%	150
<i>Total Non-Operating Expenses</i>	<u>342</u>	<u>342</u>	<u>-</u>	<u>0.0%</u>	<u>342</u>
Total Expenditures	<u>2,487</u>	<u>2,269</u>	<u>218</u>	<u>9.6%</u>	<u>2,269</u>
Net Increase/(Decrease)	(291)	(293)	2	-0.5%	(293)
Beginning Operating Funds	1,541	1,541			1,541
Ending Operating Funds	<u>\$ 1,250</u>	<u>\$ 1,249</u>	<u>\$ 2</u>	<u>0.1%</u>	<u>\$ 1,249</u>
Days of Operating Funds	234	233			233
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 482	\$ 482			\$ 482

Operating Funds = Working Capital

⁽¹⁾ Claims partially offset by Stop/Loss aggregate refund

CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
September 30, 2015
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2015 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Employee Contributions	\$ 1,970	\$ 1,930	\$ 40	2.1%	\$ 1,930
City Contributions ⁽¹⁾	6,371	6,229	142	2.3%	6,229
Retiree Health Premiums	618	588	30	5.1%	588
<i>Total Operating Revenues</i>	<u>8,959</u>	<u>8,747</u>	<u>213</u>	<u>2.4%</u>	<u>8,747</u>
Non-Operating Revenues					
Interest Income	17	16	2	10.3%	16
Stop/Loss Aggregate Refund ⁽²⁾	285	-	285	0.0%	-
Flex Admin Fee	11	11	0	0.3%	11
Health Claim Rebates	96	80	16	19.9%	80
Transfers In	150	150	-	0.0%	150
<i>Total Non-Operating Revenues</i>	<u>559</u>	<u>257</u>	<u>302</u>	<u>117.9%</u>	<u>257</u>
Total Revenues	<u>9,518</u>	<u>9,003</u>	<u>515</u>	<u>5.7%</u>	<u>9,003</u>
<u>Expenditures</u>					
Operating Expenses					
Administrative Reimbursements	139	139	0	0.0%	139
Claims Administration	11	11	0	2.1%	11
Health Insurance Administration	496	495	1	0.2%	495
Administrative Fees	4	6	(1)	-25.7%	6
Health Insurance Claims ⁽²⁾	7,911	7,092	819	11.6%	7,092
Health Saving Account	51	69	(19)	-27.1%	69
EAP	13	13	(0)	-1.7%	13
ACA	103	107	(4)	-3.5%	107
Stop Loss Premium	590	544	46	8.4%	544
<i>Total Operating Expenses</i>	<u>9,318</u>	<u>8,477</u>	<u>842</u>	<u>9.9%</u>	<u>8,477</u>
Non-Operating Expenses					
Employee Health Center ⁽³⁾	320	391	(71)	-18.1%	391
<i>Total Non-Operating Expenses</i>	<u>320</u>	<u>391</u>	<u>(71)</u>	<u>0.0%</u>	<u>391</u>
Total Expenditures	<u>9,639</u>	<u>8,868</u>	<u>771</u>	<u>8.7%</u>	<u>8,868</u>
Net Increase/(Decrease)	(120)	136	(256)	-188.7%	136
Beginning Operating Funds	2,299	2,299			2,299
Ending Operating Funds	<u>\$ 2,179</u>	<u>\$ 2,434</u>	<u>\$ (256)</u>	<u>-10.5%</u>	<u>\$ 2,434</u>
Days of Operating Funds	93	103	(11)		103
Minimum Operating Reserve Requirement					
90 Days of Budgeted Expenditures	\$ 2,119	\$ 2,119			\$ 2,119

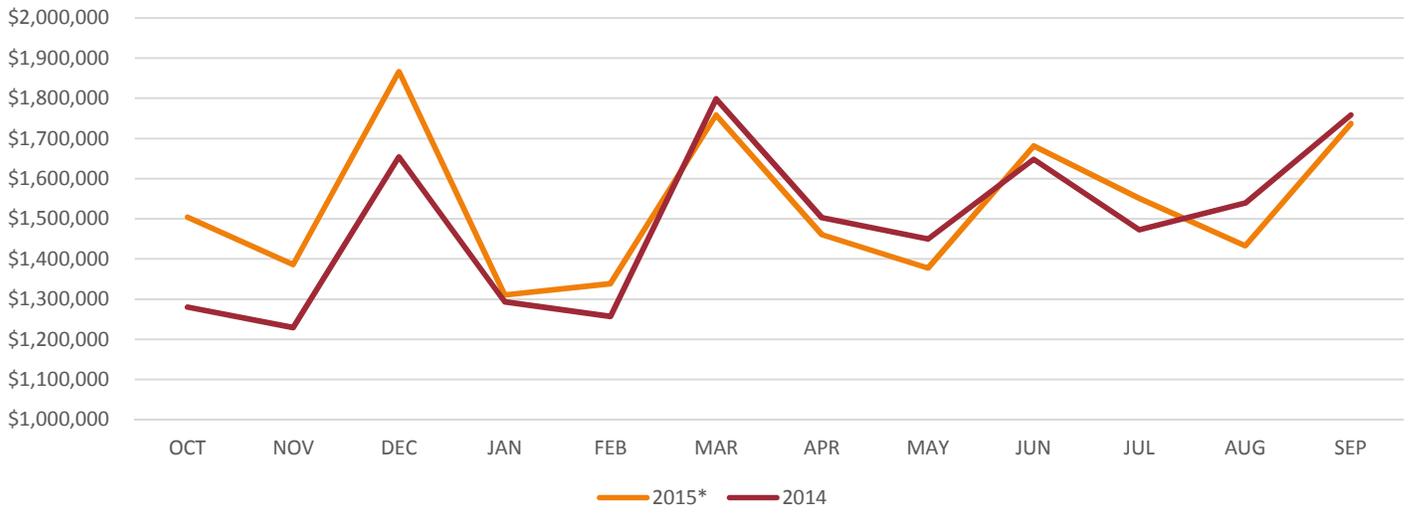
Operating Funds = Working Capital

⁽¹⁾ Claims were higher due to an 8% premium increase.

⁽²⁾ Claims offset by Stop/Loss aggregate refund

⁽³⁾ Lower supply cost and reduced cost for the Center's Medical Director services.

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

