



CITY OF BRYAN
The Good Life, Texas Style.™

QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2018

FOR THE THREE MONTHS ENDING DECEMBER 31, 2017

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CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2018 Adopted Budget
Governmental Funds				
General	\$ 4,034	\$ 2,956	\$ 1,078	\$ (2,608)
Hotel/Motel Tax	83	102	(19)	(242)
Oil & Gas Fund	57	73	(16)	272
Capital Reserve Fund	116	-	116	-
Debt Service	3,782	3,215	567	(1,247)
Street Improvement Fund	(121)	(236)	115	(1,095)
Drainage Improvement	173	(431)	605	(2,170)
TIRZ #10-Traditions	952	1,014	(62)	(210)
TIRZ #19-Nash Street	97	91	6	78
TIRZ #21-Downtown Bryan	45	25	21	21
TIRZ #22-Target	66	86	(20)	47
TIRZ #22-North	7	27	(21)	(14)
Community Development	(185)	(38)	(147)	-
Grant Fund	(126)	-	(126)	-
Court Technology	7	3	4	12
Miscellaneous Trusts	18	-	18	-
Enterprise Funds				
BTU - City	6,843	4,243	2,600	16,764
BTU - Rural	1,126	181	946	(480)
Water	1,111	420	690	(562)
Wastewater	156	58	98	(2,542)
Solid Waste	253	23	231	201
Airport	(187)	(143)	(44)	(51)
Bryan Commerce & Development	(42)	(2)	(39)	(10)
Internal Service Funds				
Self-Insurance Fund	(157)	(221)	64	354
Employee Benefits Fund	113	283	(170)	(377)
Warehouse Fund	(8)	3	(11)	(3)
Change in Fund Balance	\$ 18,212	\$ 11,730	\$ 6,483	\$ 6,137

General Fund

The General Fund fund balance available for operations at December 31, 2017 was \$28,023k, or 140 days of operating expenditures. This balance is \$2,744k, or 10.9%, above projections. This variance is mainly due to revenues being higher than projected. Revenues and right-of-way payments for the General Fund are over budget by \$2,401k, or 12.2%, and expenditures are over budget by \$1,324k, or 7.9%. A discussion of the revenue and expenditure variances is included below.

Revenue Narrative

Through December of FY 2018, General Fund Revenues, not including right-of-way payments, are \$2,462k, or 15.2%, over budget. Overall, revenue variances are over budget in all categories except Franchise Fees which are slightly under budget by \$39k. Notable revenue variances include:

Sales tax: Actual sales tax receipts of \$5,204k through December of FY 2018 are \$152k, or 3.0%, over budget, and are \$279k or 5.7% above FY 2017 collections through the same period. Categories are mixed after the first quarter of FY 2018 compared to FY 2017. Growth is reflected in finance and rentals, manufacturing, retail trade, telecom and information services, utilities, wholesale, and professional and other services. Decreases in sales tax collections are reflected in construction, hotels and food service, and waste management.

Property tax: Property tax revenue collections of \$10,716k are \$1,577k, or 17.3%, over budget. This variance is due to the timing of collections due to the new federal income tax laws. Taxpayers are taking advantage of the deductions that are in effect for Tax Year 2017 that will not be in effect during Tax Year 2018.

Charges for Services: Charges for services of \$1,281 are \$423k, or 49.4%, over budget through December of FY 2018. This variance is due in part to Ambulance collections which are over budget by \$334k, or 70.9%, due to increased ambulance transports in FY 2018. Public Safety revenues are also over budget \$82k due to County EMS payments for ambulance service.

Fines: Year to date fine revenues of \$420k are over budget by \$110k, or 35.5% due to the update in municipal court software that allows for partial payments.

Miscellaneous: Miscellaneous revenues of \$361k are over budget by \$125k, or 53.1%. This variance is due to unbudgeted revenues of \$79k from police auctions, \$52k from library donations and \$25k from a buy-board rebate.

Expenditure Narrative

Overall, General Fund operating expenditures are \$1,324k, or 7.9%, over budget for FY 2018. Expense variances are largely due to timing of FY 2017 expenditure carryover, new FY 2018 projects, and changes to the timing of maintenance projects. These variances are partially offset by staff vacancies. Notable variances include:

Public Works: Public Works is over budget \$1,293k, or 101.7%. This variance is due to the funding of CIP projects in Engineering through reimbursement resolutions. These projects will ultimately be funded with FY 2018 debt.

Community Services: Community Services is over budget by \$319k or 15.5%. Budget variance is primarily due to the purchase of the driving range at the new golf course for \$486k. This is partially offset by Parks and Recreation salaries and benefits below budget \$104k.

Support Services: Support Services is under budget by \$289k, or 12.3%. Facilities is under budget by \$166k, or 26.6%, due to vacancies and the timing of capital improvements. Fleet services expenditures are below budget by \$64k, or 32.0% due to vacancies and timing of capital purchases.

CITY OF BRYAN, TEXAS
General Fund Summary
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
Revenues:					
City Sales Tax	\$ 5,204	\$ 5,052	\$ 152	3.0%	\$ 20,300
Property Tax	10,716	9,138	1,577	17.3%	22,371
Franchise Fees	115	154	(39)	-25.3%	2,078
Licenses & Permits	212	158	53	33.6%	773
Grants	362	303	59	19.6%	1,205
Charges for Services	1,281	857	423	49.4%	4,349
Fines	420	310	110	35.5%	1,477
Miscellaneous/Shared Tax	361	236	125	53.1%	2,112
Subtotal Revenues	18,671	16,209	2,462	15.2%	54,665
ROW Payments	3,423	3,483	(60)	-1.7%	14,711
Transfers In	-	-	-	0.0%	110
Total Revenues, Transfers & ROW	22,093	19,692	2,401	12.2%	69,486
Expenditures :					
Public Safety	8,966	8,937	29	0.3%	39,193
Public Works	2,564	1,271	1,293	101.7%	5,577
Development Services	530	624	(94)	-15.0%	2,780
Community Services	2,372	2,053	319	15.5%	8,977
Support Services	2,062	2,351	(289)	-12.3%	9,519
General Administration	1,127	1,074	53	4.9%	4,872
Non-departmental	1,277	1,264	13	1.0%	4,529
Administrative Reimbursements	(838)	(838)	(0)	0.0%	(3,351)
Operating Expenditures	18,060	16,736	1,324	7.9%	72,095
Net Increase/(Decrease)	4,034	2,956	1,078	36.5%	(2,608)
Beginning Fund Balance	28,190	27,154	1,036	3.8%	27,154
Ending Fund Balance	32,224	30,110	2,113	7.0%	24,546
Restricted or Committed Fund Balance	4,200	4,831	(631)		4,831
Fund Balance Available for Operations	\$ 28,023	\$ 25,279	\$ 2,744	10.9%	\$ 19,715
# of Days of Reserve	140	126	14		98
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 12,016	\$ 12,016			\$ 12,016
Target Operating Reserve					
100 Days of Operating Expenses	\$ 20,027	\$ 20,027			\$ 20,027

CITY OF BRYAN, TEXAS
Hotel Tax Fund
December 31, 2017
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
Room Tax Receipts	\$ 434	\$ 352	\$ 82	23.2%	\$ 1,300
Interest Income	6	-	6	0.0%	-
Total Revenues	440	352	88	25.0%	1,300
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Convention & Visitors Bureau	81	96	(15)	-15.2%	384
Veterans Memorial	25	25	-	0.0%	25
Arts Council	31	45	(14)	-31.0%	180
Downtown Bryan Association	62	62	-	0.0%	248
Chamber of Commerce	-	-	-	0.0%	5
Park Programs/Projects (Bombers Field)	-	-	-	0.0%	500
Atlas Hotel, L.P. ⁽¹⁾	86	-	86	0.0%	-
Communications/Marketing (City of Bryan)	15	-	15	0.0%	-
Subtotal Program Grants	300	228	72	31.8%	1,342
<u>Single Purpose/Events Grants</u>		23	(23)	0.0%	90
Brazos County Senior Center	15		15	0.0%	
Lone Star Softball, Llc	3		3	0.0%	
Texas A&M Transportation Services	16		16	0.0%	
Texas 4-H Foundation	10		10	0.0%	
Texas Color Guard Circuit	5		5	0.0%	
Texas Health Occupations Association	8		8	0.0%	
Texas Reds -DBA	-	-	-	0.0%	110
Subtotal Single Purpose/Event Grants	56	23	34	150.5%	200
Total Expenditures	357	250	106	42.5%	1,542
Net Increase/(Decrease)	84	102	(18)	-17.9%	(242)
Beginning Operating Funds	1,959	1,820			1,820
Ending Operating Funds	\$ 2,043	\$ 1,922	\$ 121		\$ 1,579
Days of Operating Funds	477	449	28		369
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 257	\$ 257			\$ 257

⁽¹⁾ The Atlas Hotel, L.P. payment is part of an economic development agreement to reimburse up to 50% of HOT collected from the Atlas Hotel for qualifying marketing expenses paid by the hotel. In order to qualify, the expense must meet the legal requirements of the Hotel Occupancy Tax Legislation.

CITY OF BRYAN, TEXAS
Oil & Gas Fund
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<u>Revenues</u>					
Property Taxes	\$ 27	39	\$ (12)	-31.3%	154
Royalties	28	34	(6)	-16.6%	115
Interest Income	2	1	1	220.4%	3
Subtotal Revenues	57	73	(16)	-22.4%	272
Total Revenues	57	73	(16)	-22.4%	272
<u>Expenditures</u>					
Transfer out	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	57	73	(16)	-22.4%	272
Beginning Operating Funds	605	591			591
Ending Operating Funds	\$ 662	\$ 664	\$ (2)	-0.3%	\$ 863
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Capital Reserve Fund
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<u>Revenues</u>					
Transfer in ⁽¹⁾	\$ 105	\$ -	\$ 105	0.0%	\$ -
Interest Income	11	-	11	0.0%	-
Total Revenues	116	-	116	0.0%	-
<u>Expenditures</u>					
Transfer out	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	116	-	116	0.0%	-
Beginning Operating Funds	3,301	3,023			3,023
Ending Operating Funds	\$ 3,417	\$ 3,023	\$ 394	13.0%	\$ 3,023
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

⁽¹⁾ Transfers from BCD for Traditions land sales proceeds including Mahogany (2 lot sales) \$105k.

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
December 31, 2017
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
Property Tax ⁽¹⁾	\$ 3,772	\$ 3,209	\$ 563	17.5%	\$ 7,764
Interest Income	10	9	2	17.6%	35
BVSWMA (Interest on Notes Receivable)	-	-	-	0.0%	401
Subtotal Revenues	3,782	3,218	-	0.0%	8,201
Transfers In	-	-	-	0.0%	1,879
<i>Total Transfers In</i>	-	-	-	0.0%	1,879
Total Revenues	3,782	3,218	-	0.0%	10,080
<u>Expenditures</u>					
Debt Payments	-	-	-	0.0%	11,317
Paying Agent Fees	-	2	(2)	0.0%	10
Total Expenditures	-	2	(2)	0.0%	11,327
Net Increase/(Decrease)	3,782	3,215	567	17.6%	(1,247)
Beginning Operating Funds	2,715	2,729			2,729
Ending Operating Funds	\$ 6,497	\$ 5,944	\$ 567	9.5%	\$ 1,482
Days of Operating Funds	207	189	18		47
Operating Reserve					
30 Days of Operating Expenses	\$ 944	\$ 944			\$ 944

⁽¹⁾ Property Tax revenue is over budget due to the timing of collections.

CITY OF BRYAN, TEXAS
Street Improvement Fund
December 31, 2017
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
Fees & Other	\$ 1,436	\$ 1,417	\$ 18	1.3%	\$ 5,670
Interest Income	27	20	7	37.3%	80
Total Revenues	1,464	1,437	27	1.9%	5,750
<u>Expenditures</u>					
Street Maintenance	1,503	1,558	(55)	-3.5%	6,170
Alloc. Costs from City Dept.	40	40	(0)	0.0%	161
Misc.	6	6	0	3.9%	24
Annual Capital	1	32	(31)	-97.1%	128
Transfers	-	-	-	0.0%	210
Billing Charges	35	38	(3)	-7.2%	152
Total Expenditures	1,586	1,674	(88)	-5.3%	6,845
 Net Increase/(Decrease)	 (121)	 (236)	 115	 -48.7%	 (1,095)
 Beginning Operating Funds	 7,622	 7,247			 7,247
 Ending Operating Funds	 \$ 7,500	 \$ 7,010	 \$ 115	 1.6%	 \$ 6,152
Days of Operating Funds	394	369	26		324
 Target Operating Reserve					
60 Days of Operating Expenses	\$ 1,141	\$ 1,141			\$ 1,141

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS

Drainage Fund

December 31, 2017

(in thousands)

	YTD	YTD	YTD	YTD	FY2018
Revenues	Actual	Budget	Budget	Variance	Adopted
			Variance	%	Budget
Fees	\$ 240	\$ 228	\$ 11	5.0%	\$ 913
Interest Income	9	-	9	0.0%	-
Total Revenues	249	228	21	9.1%	913
Expenditures					
Storm System/Contr. Eng/Planning ⁽¹⁾	47	629	(582)	-92.5%	2,960
Alloc. Costs from City Dept.	16	16	0	0.0%	65
Utility Admin reimbursement	12	15	(3)	-19.9%	59
Misc.	1	-	1	0.0%	-
Total Expenditures	76	660	(584)	-88.5%	3,083
Net Increase/(Decrease)	173	(431)	605	-140.1%	(2,170)
Beginning Operating Funds	2,833	2,433			2,433
Ending Operating Funds	\$ 3,006	\$ 2,001	\$ 1,004	50.2%	\$ 263
Days of Operating Funds	351	234	117		31
Target Operating Reserve					
60 Days of Operating Expenses	\$ 514	\$ 514			\$ 514

Operating Funds = Working Capital

⁽¹⁾ Variance due to timing of storm system projects including Old Hearne/Wilkes Reconstruction, Burton and Briar Creeks erosion, Cherry Creek improvements, and other miscellaneous projects.

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 611	\$ 684	\$ (72)	-10.6%	\$ 1,815
Property tax - County	339	339	-	0.0%	901
Interest Income	2	2	0	19.9%	6
Total Revenues	952	1,024	(72)	35.0%	2,723
<u>Expenditures</u>					
Transfer to Debt Service Fund	-	-	-	0.0%	1,108
Contractual & Project Cost Reimb.	-	-	-	0.0%	1,785
Total Expenditures	-	10	(10)	0.0%	2,933
Net Increase/(Decrease)	952	1,014	(62)	-6.1%	(210)
Beginning Operating Funds	448	438			438
Ending Operating Funds	\$ 1,401	\$ 1,452	\$ (52)	-3.6%	\$ 228
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 97	\$ 109	\$ (11)	-10.5%	\$ 289
Interest Income	0	0	0	7.8%	1
Total Revenues	97	109	(11)	-10.5%	290
<u>Expenditures</u>					
Construction Costs	-	5	(5)	0.0%	20
Transfer to Debt Service Fund	-	-	-	0.0%	142
Transfer to General Fund	-	12	(12)	0.0%	50
Total Expenditures	-	17	(17)	0.0%	212
Net Increase/(Decrease)	97	91	6	6.7%	78
Beginning Operating Funds	51	51			51
Ending Operating Funds	\$ 149	\$ 143	\$ 6	4.3%	\$ 129
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 44	\$ 49	\$ (5)	-9.9%	\$ 118
Interest	1	1	1	110.0%	2
Total Revenues	45	50	(4)	-8.5%	121
<u>Expenditures</u>					
Contractual Services	-	25	(25)	0.0%	100
Total Expenditures	-	25	(25)	0.0%	100
Net Increase/(Decrease)	45	25	21	84.7%	21
Beginning Operating Funds	357	340			340
Ending Operating Funds	\$ 402	\$ 364	\$ 38	10.3%	\$ 361
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 32	\$ 51	\$ (19)	-38.2%	\$ 204
Property tax - County	34	34	-	0.0%	138
Rollback Taxes	-	-	-	0.0%	-
Interest Income	0	0	(0)	-41.1%	1
Total Revenues	66	86	(20)	-22.8%	343
Transfers from Other Funds	-	-	-	0.0%	-
Total Revenues and Transfers In	66	86	(20)	77.2%	343
<u>Expenditures</u>					
Transfer to Debt Service	-	-	-	0.0%	296
Total Expenditures	-	-	-	0.0%	296
Net Increase/(Decrease)	66	86	(20)	-22.8%	47
Beginning Operating Funds	20	14			14
Ending Operating Funds	\$ 86	\$ 100	\$ (14)	-13.7%	\$ 61
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - North Fund Summary
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 17	\$ 28	\$ (11)	-38.2%	\$ 112
Property tax - County	19	19	-	0.0%	76
Interest Income	0	0	0	3.3%	1
Total Revenues	37	47	(11)	-22.6%	189
Transfers from Other Funds	-	-	-	0.0%	-
Total Revenues and Transfers In	37	47	(11)	77.4%	189
<u>Expenditures</u>					
Contractual Services	30	15	15	100.0%	60
Transfer to Other Funds	-	5	(5)	0.0%	20
Transfer to Debt Service	-	-	-	0.0%	123
Total Expenditures	30	20	10	0.0%	203
Net Increase/(Decrease)	7	27	(21)	-76.0%	(14)
Beginning Operating Funds	120	113			113
Ending Operating Funds	\$ 127	\$ 140	\$ (14)	-9.7%	\$ 99
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
BTU - City
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues					
Retail ⁽¹⁾	\$ 10,927	\$ 10,525	\$ 402	3.8%	\$ 46,301
Wholesale	6,162	6,095	66	1.1%	24,720
Fuel Revenues	17,097	17,225	(127)	-0.7%	71,191
Regulatory Charge Pass Thru	3,878	3,831	46	1.2%	16,582
TCOS Revenue	7,143	7,143	-	0.0%	30,327
Other Operating Revenues ⁽²⁾	955	339	617	182.1%	1,535
<i>Total Operating Revenues</i>	<u>46,162</u>	<u>45,158</u>	<u>1,004</u>	<u>2.2%</u>	<u>190,655</u>
Non-Operating Revenues					
Interest Income	273	275	(2)	-0.8%	1,101
Total Revenues	<u>46,435</u>	<u>45,433</u>	<u>1,002</u>	<u>2.2%</u>	<u>191,756</u>
<u>Expenditures</u>					
Operating Expenses					
Energy Cost	17,097	17,225	(127)	-0.7%	71,191
Capacity Cost ⁽³⁾	4,313	4,900	(586)	-12.0%	18,078
TCOS Expense	3,878	3,831	46	1.2%	16,582
TCOS Expense - Wholesale	717	801	(84)	-10.5%	2,422
Departmental Expenses ⁽⁴⁾	5,003	5,707	(704)	-12.3%	24,540
Admin. Reimbursement to COB	218	219	(1)	-0.6%	877
Admin. Reimbursement from COB	(391)	(400)	9	-2.2%	(1,599)
<i>Total Operating Expenses</i>	<u>30,836</u>	<u>32,283</u>	<u>(1,447)</u>	<u>-4.5%</u>	<u>132,092</u>
Non-Operating Expenses					
Annual Capital	1,519	1,606	(87)	-5.4%	12,570
Right of Way Payments	2,990	3,054	(64)	-2.1%	13,051
Debt Service	4,247	4,247	-	0.0%	17,279
<i>Total Non-Operating Expenses</i>	<u>8,756</u>	<u>8,907</u>	<u>(151)</u>	<u>-1.7%</u>	<u>42,900</u>
Total Expenditures	<u>39,592</u>	<u>41,190</u>	<u>(1,598)</u>	<u>(0)</u>	<u>174,992</u>
Net Increase/(Decrease)	6,843	4,243	2,600	61.3%	16,764
Beginning Operating Cash	60,121	60,121	-	0.0%	51,951
Release of Collateral	-	-	-	0.0%	-
Ending Operating Cash	<u>\$ 66,964</u>	<u>\$ 64,364</u>	<u>\$ 2,600</u>	<u>4.0%</u>	<u>\$ 68,715</u>
Rate Stabilization Fund	<u>\$ 1,697</u>	<u>\$ 1,697</u>	<u>-</u>	<u>0.0%</u>	<u>\$ 1,724</u>
Total	<u>\$ 68,661</u>	<u>\$ 66,061</u>	<u>\$ 2,600</u>	<u>3.9%</u>	<u>\$ 70,438</u>
Days of Operating Funds	190	183			195
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 33,023	\$ 33,023			\$ 33,023
Target Operating Reserve					
110 Days of Operating Expenses	\$ 40,361	\$ 40,361			\$ 40,361

⁽¹⁾ Retail base revenue is higher than budget due to warmer than normal weather in the Fall.

⁽²⁾ Other operating revenue is higher than budget due an insurance reimbursement for repair of generation equipment related to the 2014 Atkins 7 incident.

⁽³⁾ Capacity costs are under budget due to a credit refund from TMPA.

⁽⁴⁾ Departmental Expenses are lower than budget due to timing of certain operational activities and open staff positions.

CITY OF BRYAN, TEXAS

BTU - Rural
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues ⁽¹⁾	6,147	5,825	322	5.5%	25,904
Fuel Revenues	3,574	3,539	35	1.0%	15,383
Regulatory Charge Pass Thru	1,208	1,157	52	4.5%	5,012
Other Operating Revenues	114	102	11	11.0%	409
<i>Total Operating Revenues</i>	<u>11,042</u>	<u>10,623</u>	<u>419</u>	<u>3.9%</u>	<u>46,708</u>
Non-Operating Revenues					
Interest Income	24	20	4	21.7%	80
Total Revenues	<u>11,067</u>	<u>10,643</u>	<u>424</u>	<u>4.0%</u>	<u>46,789</u>
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	4,264	4,289	(25)	-0.6%	18,424
Purchased Power - Fuel	3,574	3,539	35	1.0%	15,383
Regulatory Charge	1,208	1,157	52	4.5%	5,012
Departmental Expenses	219	253	(34)	-13.6%	1,764
All Other	8	9	(0)	-3.2%	35
<i>Total Operating Expenses</i>	<u>9,273</u>	<u>9,246</u>	<u>27</u>	<u>0.3%</u>	<u>40,618</u>
Non-Operating Expenses					
Annual Capital ⁽²⁾	364	913	(549)	-60.1%	4,826
Debt Service	303	303	-	0.0%	1,825
<i>Total Non-Operating Expenses</i>	<u>667</u>	<u>1,216</u>	<u>(549)</u>	<u>-45.1%</u>	<u>6,651</u>
Total Expenditures	<u>9,940</u>	<u>10,463</u>	<u>(522)</u>	<u>-5.0%</u>	<u>47,269</u>
Net Increase/(Decrease)	1,126	181	946	524.0%	(480)
Beginning Operating Cash	6,589	6,589	-		6,817
Ending Operating Cash	<u>\$ 7,715</u>	<u>\$ 6,769</u>	<u>\$ 946</u>	<u>14.0%</u>	<u>\$ 6,337</u>
Days of Operating Funds	<u>69</u>	<u>61</u>			<u>57</u>
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	\$ 5,077	\$ 5,077			\$ 5,077

⁽¹⁾ Base revenue is higher than budget due to higher volume sales for Secondary Service customers and to RELLIS.

⁽²⁾ Capital expenditures are lower than budget due to timing of FY18 projects.

CITY OF BRYAN, TEXAS
Water Fund Summary
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
Revenues					
Operating Revenues					
Water Sales ⁽¹⁾	\$ 3,364	\$ 3,118	\$ 245	7.9%	\$ 12,000
Water Penalties	33	35	(2)	-4.6%	132
Miscellaneous	-	-	-	0.0%	633
<i>Total Operating Revenues</i>	<u>3,397</u>	<u>3,153</u>	<u>244</u>	<u>7.7%</u>	<u>12,765</u>
Non-Operating Revenues					
Interest Income	29	6	23	366.3%	25
Water Tap Fees	37	20	17	83.0%	125
Oil & Gas Royalty	0	0	(0)	-99.9%	2
Inventory markup	4	5	(1)	-12.7%	18
Miscellaneous non-operating income	1	23	(21)	-94.5%	90
Transfers from Other Funds	8	7	0	0.0%	30
<i>Total Non-Operating Revenues</i>	<u>79</u>	<u>61</u>	<u>18</u>	<u>28.5%</u>	<u>290</u>
Total Revenues	<u>3,476</u>	<u>3,214</u>	<u>261</u>	<u>8.1%</u>	<u>13,055</u>
Expenditures					
Operating Expenses					
Water Administration	167	128	39	30.5%	524
Water Production ⁽²⁾	597	722	(125)	-17.4%	2,968
Water Distribution ⁽³⁾	469	578	(109)	-18.9%	2,534
General & Admin. Reimbursement	128	128	(0)	0.0%	513
Transfer to Other Funds	14	14	0	0.0%	58
Transfer to BTU	109	110	(0)	-0.1%	478
<i>Total Operating Expenses</i>	<u>1,485</u>	<u>1,681</u>	<u>(196)</u>	<u>-11.6%</u>	<u>7,074</u>
Non-Operating Expenses					
Annual Capital ⁽⁴⁾	225	424	(198)	-46.8%	1,694
Right of Way Payments	170	158	12	7.7%	638
Paying Agent Fee & Misc. Debt Expense	1	4	(3)	-72.7%	15
Bond Sale Expense	(3)	6	(9)	-150.0%	25
Debt Service	487	522	(35)	-6.8%	4,170
<i>Total Non-Operating Expenses</i>	<u>880</u>	<u>1,114</u>	<u>(234)</u>	<u>-21.0%</u>	<u>6,542</u>
Total Expenditures	<u>2,365</u>	<u>2,794</u>	<u>(429)</u>	<u>-15.4%</u>	<u>13,616</u>
Net Increase/(Decrease)	1,111	420	690	164.3%	(562)
Beginning Operating Funds	7,280	5,432			5,432
Ending Operating Funds	<u>\$ 8,391</u>	<u>\$ 5,852</u>	<u>\$ 2,539</u>	<u>43.4%</u>	<u>\$ 4,870</u>
Days of Operating Funds	427	298			248
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,179	\$ 1,179			\$ 1,179

Operating Funds = Working Capital

⁽¹⁾ Variances are related to the relatively dry Fall which resulted in more water use than anticipated. Commercial sales are over budget \$174k through December. Sales to Wellborn Utility District account for most of the commercial sales variance. Residential sales are over budget \$72k.

⁽²⁾ Water Production: Salaries and benefits are below budget \$53k (currently 1 vacancy) and system maintenance \$81k due to timing of projects.

⁽³⁾ Water Distribution: Budget variance is primarily due to salaries and benefits below budget \$54k (currently 1 vacancy), maintenance \$21k below budget, and misc. charges below budget \$17k due to timing.

⁽⁴⁾ Budget variance is due to timing of capital expenditure projects.

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Sewer System Revenue ⁽¹⁾	\$ 3,147	\$ 2,995	\$ 152	5.1%	\$ 12,150
Sewer Penalties	30	33	(4)	-11.1%	126
Miscellaneous	1	2	(1)	-34.0%	7
Pretreatment Fees	86	139	(53)	-38.3%	650
Oil/Gas Permit Fees	-	10	(10)	0.0%	40
Mobile Food Vendors	1	4	(3)	-80.0%	15
Hauler & Sewer Inspection Fees	7	2	5	195.9%	9
<i>Total Operating Revenues</i>	<u>3,271</u>	<u>3,186</u>	<u>86</u>	<u>2.7%</u>	<u>12,997</u>
Non-Operating Revenues					
Sewer Tap Fees	27	24	3	14.4%	95
Miscellaneous-Non Operating	8	5	3	46.9%	22
Transfers from Other Funds	71	71	(0)	0.0%	283
Interest Income	37	12	24	195.7%	50
<i>Total Non-Operating Revenues</i>	<u>143</u>	<u>112</u>	<u>30</u>	<u>27.1%</u>	<u>450</u>
Total Revenues	<u>3,414</u>	<u>3,298</u>	<u>116</u>	<u>3.5%</u>	<u>13,447</u>
<u>Expenditures</u>					
Operating Expenses					
Wastewater Administration	110	102	8	7.8%	426
Wastewater Collection	455	507	(52)	-10.2%	2,225
Wastewater Pre-Treatment	19	23	(4)	-15.7%	95
Wastewater Treatment	588	680	(92)	-13.6%	2,688
Environmental Services	145	143	2	1.5%	607
General & Admin Reimbursement	152	152	0	0.0%	610
Transfer to Other Funds	9	9	0	0.0%	34
Transfer to BTU	105	109	(3)	-2.9%	464
<i>Total Operating Expenses</i>	<u>1,584</u>	<u>1,724</u>	<u>(140)</u>	<u>-8.1%</u>	<u>7,150</u>
Non-Operating Expenses					
Annual Capital ⁽²⁾	1,146	990	156	15.8%	4,800
Right of Way Payments	164	158	6	3.5%	647
Paying Agent Fee	-	1	(1)	0.0%	5
Debt Service	365	368	(3)	-0.7%	3,387
<i>Total Non-Operating Expenses</i>	<u>1,674</u>	<u>1,516</u>	<u>158</u>	<u>10.4%</u>	<u>8,839</u>
Total Expenditures	<u>3,258</u>	<u>3,241</u>	<u>18</u>	<u>0.5%</u>	<u>15,989</u>
Net Increase/(Decrease)	156	58	98	170.6%	(2,542)
Beginning Operating Funds	10,102	8,356			8,356
Ending Operating Funds	<u>\$ 10,259</u>	<u>\$ 8,414</u>	<u>\$ 1,844</u>	<u>21.9%</u>	<u>\$ 5,814</u>
Days of Operating Funds	516	424			293
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,192	\$ 1,192			\$ 1,192

Operating Funds = Working Capital

⁽¹⁾ Sewer System Revenue is over budget primarily due to an increase in commercial sales which is over budget \$118k.

⁽²⁾ Budget variance is due to timing of capital expenditure projects.

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
Revenues					
Operating Revenues					
Residential Refuse	\$ 1,085	\$ 1,088	\$ (3)	-0.3%	\$ 4,354
Commercial Refuse	889	870	19	2.2%	3,512
Penalties	20	21	(2)	-7.9%	85
License & Permit Fees	16	11	5	45.6%	45
Recycling	17	10	7	73.9%	40
Miscellaneous	4	2	2	88.4%	8
<i>Total Operating Revenues</i>	<u>2,031</u>	<u>2,002</u>	<u>29</u>	<u>1.4%</u>	<u>8,045</u>
Non-Operating Revenues					
Interest Income	18	9	9	107.3%	35
Transfers/Reimbursements	27	26	0	0.0%	106
<i>Total Non-Operating Revenues</i>	<u>45</u>	<u>35</u>	<u>9</u>	<u>26.6%</u>	<u>141</u>
Total Revenues	<u>2,076</u>	<u>2,038</u>	<u>38</u>	<u>1.9%</u>	<u>8,186</u>
Expenditures					
Operating Expenses					
Administration	1,009	991	18	1.8%	4,780
Call Center	68	76	(8)	-10.4%	327
Recycling	82	99	(18)	-17.8%	419
<i>Total Operating Expenses</i>	<u>1,158</u>	<u>1,166</u>	<u>(8)</u>	<u>-0.7%</u>	<u>5,526</u>
Non-Operating Expenses					
General & Admin. Reimbursement	141	141	(0)	0.0%	565
Transfer to Wastewater	6	6	0	0.0%	23
Transfer to BTU	125	119	6	5.1%	510
Transfer to Other Funds	1	1	0	0.0%	5
Right of Way Use Fee	100	98	2	2.1%	398
Annual Capital ⁽¹⁾	292	485	(193)	-39.8%	959
<i>Total Non-Operating Expenses</i>	<u>665</u>	<u>849</u>	<u>(185)</u>	<u>-21.7%</u>	<u>2,459</u>
Total Expenditures	<u>1,823</u>	<u>2,015</u>	<u>(192)</u>	<u>-9.5%</u>	<u>7,985</u>
Net Increase/(Decrease)	253	23	231	1020.0%	201
Beginning Operating Funds	5,520	4,462			4,462
Ending Operating Funds	<u>\$ 5,773</u>	<u>\$ 4,485</u>	<u>\$ 1,288</u>	<u>28.7%</u>	<u>\$ 4,663</u>
Days of Operating Funds	376	292			304
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 921	\$ 921			\$ 921

Operating Funds = Working Capital

⁽¹⁾ Budget variance is due to timing of the purchase of vehicles.

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
Revenues					
Operating Revenues					
Rent	\$ 37	\$ 50	\$ (14)	-27.0%	\$ 180
Fuel Revenue	139	112	26	23.4%	485
<i>Total Operating Revenues</i>	<u>175</u>	<u>163</u>	<u>13</u>	<u>7.8%</u>	<u>665</u>
Non-Operating Revenues					
Grants	-	12	(12)	0.0%	50
Interest Income	1	2	(1)	-33.5%	9
Misc. Revenues	1	1	0	50.3%	3
Transfers from Other Funds	-	-	-	0.0%	110
<i>Total Non-Operating Revenues</i>	<u>3</u>	<u>16</u>	<u>(13)</u>	<u>-82.7%</u>	<u>172</u>
Total Revenues	<u>178</u>	<u>178</u>	<u>(0)</u>	<u>-0.1%</u>	<u>837</u>
Expenditures					
Operating Expenses					
Salaries and Benefits	42	44	(1)	-3.4%	189
Supplies	1	2	(1)	-35.8%	9
Fuel for Resale	94	85	10	11.3%	300
Maintenance	1	3	(2)	-62.2%	12
Other Services and Charges	17	16	1	6.8%	64
<i>Total Operating Expenses</i>	<u>156</u>	<u>149</u>	<u>7</u>	<u>4.4%</u>	<u>573</u>
Non-Operating Expenses					
Debt Service	-	20	(20)	0.0%	79
Annual Capital ⁽¹⁾	185	128	57	44.7%	137
General & Admin. Reimbursement	25	25	0	0.0%	99
<i>Total Non-Operating Expenses</i>	<u>210</u>	<u>172</u>	<u>37</u>	<u>21.7%</u>	<u>314</u>
Total Expenditures	<u>366</u>	<u>322</u>	<u>44</u>	<u>13.6%</u>	<u>888</u>
Net Increase/(Decrease)	(187)	(143)	(44)	30.7%	(51)
Beginning Operating Funds	234	201			201
Ending Operating Funds	<u>\$ 46</u>	<u>\$ 57</u>	<u>\$ (11)</u>	<u>-19.1%</u>	<u>\$ 150</u>
Days of Operating Funds	29	36			94
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 96	\$ 96			\$ 96

Operating Funds = Working Capital

⁽¹⁾ Budget variance is due to the purchase of an existing hangar.

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<u>Revenues</u>					
Gain on Sale of Assets ⁽¹⁾	\$ 105	\$ -	\$ 105	0.0%	\$ -
Interest Income	0	-	0	0.0%	-
Rental Income	-	-	-	0.0%	-
Subtotal Revenues	105	-	105	0.0%	-
Transfers from Other Funds	-	9	(9)	0.0%	35
Total Revenues and Transfers In	105	9	97	0.0%	35
<u>Expenditures</u>					
Liability Insurance	1	1	-	0.0%	4
Miscellaneous Charges	-	-	-	0.0%	-
Alloc Cost From City Dept.	10	10	0	0.0%	41
Contractual Obligations	31	-	31	0.0%	-
Transfer to Capital Reserve Fund ⁽²⁾	105	-	105	0.0%	-
Total Expenditures	147	11	136	1212.7%	45
Net Increase/(Decrease)	(42)	(2)	(39)	1592.2%	(10)
Beginning Operating Funds	31	31			31
Ending Operating Funds	\$ (11)	\$ 29	\$ (40)	-139.6%	\$ 21
Minimum Target Fund Balance \geq \$0	\$ -	\$ -			\$ -

⁽¹⁾ Proceeds for Traditions land sales proceeds including Mahogany (2) lot sales \$105k.

⁽²⁾ Transfers to Capital Reserve Fund for Traditions land sales proceeds including Mahogany (2) lot sales \$105k.

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Defensive Driving Fees	\$ 0	\$ 0	\$ (0)	-29.7%	\$ 1
Liability/Workers Comp Ins Premiums	639	647	(8)	-1.2%	2,685
<i>Total Operating Revenues</i>	<u>639</u>	<u>647</u>	<u>(8)</u>	<u>-1.2%</u>	<u>2,686</u>
Non-Operating Revenues					
Interest Income	8	2	6	243.6%	10
Miscellaneous revenues	0	-	0	0.0%	-
S/L Aggregate Refund	-	42	(42)	0.0%	128
Insurance Reimbursements	0	1	(1)	0.0%	4
<i>Total Non-Operating Revenues</i>	<u>9</u>	<u>46</u>	<u>(37)</u>	<u>-80.7%</u>	<u>143</u>
Total Revenues	<u>648</u>	<u>693</u>	<u>(45)</u>	<u>-6.5%</u>	<u>2,829</u>
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	117	119	(2)	-1.9%	515
Supplies	3	23	(20)	-85.7%	94
Maintenance	-	0	(0)	0.0%	2
Other Services & Charges	27	31	(4)	-11.5%	165
Judgment & Damage Claims	-	10	(10)	0.0%	40
Liability Insurance	500	474	26	5.4%	534
Claims Administration	12	11	0	3.4%	46
Workers Comp & Liability Claims	103	202	(99)	-49.0%	834
<i>Total Operating Expenses</i>	<u>762</u>	<u>871</u>	<u>(109)</u>	<u>-12.5%</u>	<u>2,229</u>
Non-Operating Expenses					
Allocated Cost from City Depts.	43	43	(0)	0.0%	171
Transfer to Other Funds	-	-	-	0.0%	75
<i>Total Non-Operating Expenses</i>	<u>43</u>	<u>43</u>	<u>(0)</u>	<u>0.0%</u>	<u>246</u>
Total Expenditures	<u>804</u>	<u>913</u>	<u>(109)</u>	<u>-11.9%</u>	<u>2,475</u>
Net Increase/(Decrease)	(157)	(221)	64	-29.1%	354
Beginning Operating Funds	2,247	2,086			2,086
Ending Operating Funds	<u>\$ 2,090</u>	<u>\$ 1,865</u>	<u>\$ 225</u>	<u>12.0%</u>	<u>\$ 2,440</u>
Days of Operating Funds	338	301			394
Target Operating Reserve	\$ 2,400	\$ 2,400			\$ 2,400

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
Revenues					
Operating Revenues					
Employee Contributions	\$ 550	\$ 531	\$ 19	3.6%	\$ 2,257
City Contributions	1,815	1,770	45	2.6%	7,244
Retiree Health Premiums	148	149	(1)	-0.7%	595
<i>Total Operating Revenues</i>	<u>2,513</u>	<u>2,450</u>	<u>63</u>	<u>2.6%</u>	<u>10,096</u>
Non-Operating Revenues					
Interest Income	7	6	1	8.2%	25
Stop/Loss Aggregate Refund ⁽¹⁾	117	-	117	0.0%	-
Flex Admin Fee	3	3	0	0.1%	10
Health Claim Rebates	127	113	14	12.6%	322
BISD Reimbursement	77	95	(18)	-19.3%	339
Transfers In	-	19	(19)	0.0%	75
Miscellaneous	-	-	-	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>330</u>	<u>235</u>	<u>95</u>	<u>40.2%</u>	<u>772</u>
Total Revenues	<u>2,843</u>	<u>2,685</u>	<u>158</u>	<u>5.9%</u>	<u>10,868</u>
Expenditures					
Operating Expenses					
Administrative Reimbursements	45	45	0	0.0%	181
Claims Administration	2	3	(1)	-20.9%	12
Health Insurance Administration	93	92	1	1.2%	576
Administrative Fees	3	-	3	0.0%	-
Health Insurance Claims ⁽²⁾	2,349	2,046	303	14.8%	9,027
Health Saving Account	-	-	-	0.0%	79
EAP	4	4	(0)	-1.8%	15
Affordable Care Act Compliance Fees	11	4	7	192.9%	15
Stop Loss Premium	117	114	3	2.5%	717
<i>Total Operating Expenses</i>	<u>2,625</u>	<u>2,308</u>	<u>317</u>	<u>13.7%</u>	<u>10,622</u>
Non-Operating Expenses					
Employee Health Center	52	61	(9)	-14.2%	312
BISD Health Center Expense	53	33	20	60.6%	311
<i>Total Non-Operating Expenses</i>	<u>105</u>	<u>94</u>	<u>11</u>	<u>11.9%</u>	<u>624</u>
Total Expenditures	<u>2,730</u>	<u>2,402</u>	<u>328</u>	<u>13.7%</u>	<u>11,246</u>
Net Increase/(Decrease)	113	283	(170)	-60.0%	(377)
Beginning Operating Funds	844	1,104			1,104
Ending Operating Funds	<u>\$ 958</u>	<u>\$ 1,387</u>	<u>\$ (430)</u>	<u>-31.0%</u>	<u>\$ 727</u>
Days of Operating Funds	32	47	(15)		25
Target Operating Reserve					
30 Days of Budgeted Expenditures	\$ 885	\$ 885			\$ 885

Operating Funds = Working Capital

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

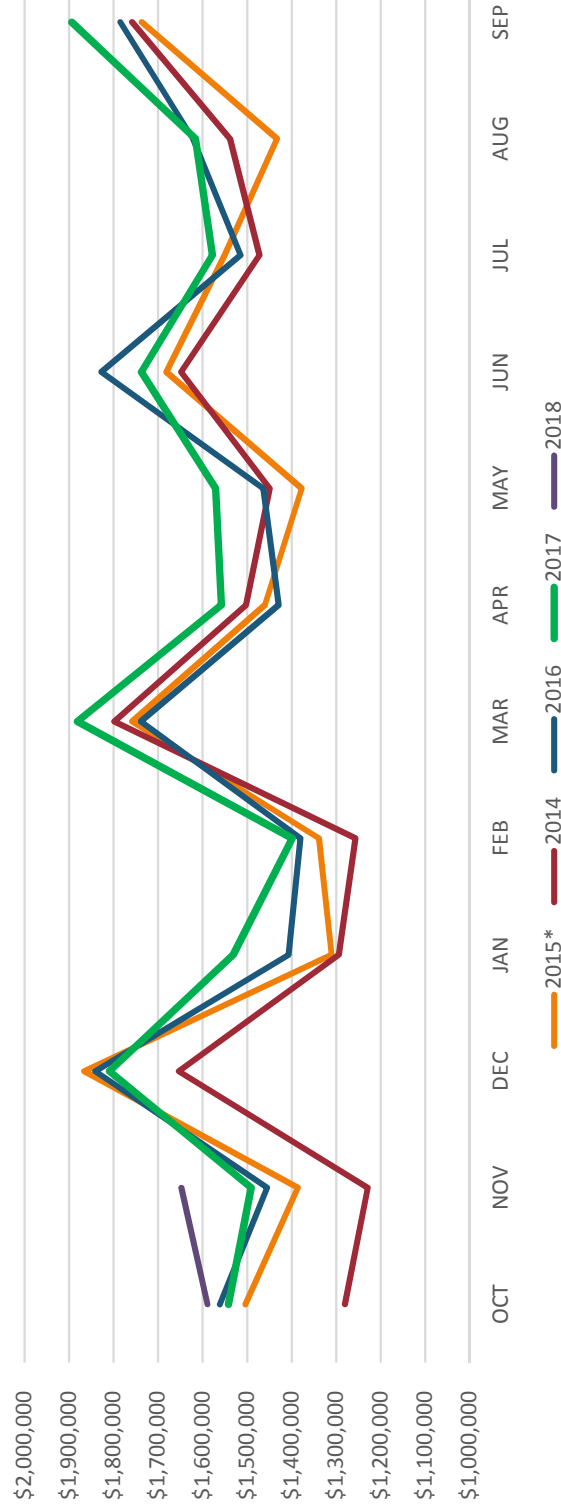
⁽²⁾ Claims budget is based on historical experience. Actual claims and timing of claims expense will vary year to year.

CITY OF BRYAN, TEXAS
Warehouse Fund Summary
December 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2018 Adopted Budget
Revenues					
Operating Revenues					
Inventory Mark-up	\$ 0	\$ 0	\$ (0)	-36.8%	\$ 9
Fuel Mark-up	14	15	(1)	-4.3%	60
<i>Total Operating Revenues</i>	<u>14</u>	<u>15</u>	<u>(1)</u>	<u>-4.4%</u>	<u>69</u>
Non-Operating Revenues					
Interest Income	0	0	(0)	-36.8%	0
Misc. Revenues	2	2	(0)	-18.9%	1
Transfers from Other Funds	49	60	(12)	-19.4%	242
<i>Total Non-Operating Revenues</i>	<u>51</u>	<u>63</u>	<u>(12)</u>	<u>-19.4%</u>	<u>243</u>
Total Revenues	<u>65</u>	<u>78</u>	<u>(13)</u>	<u>-16.5%</u>	<u>312</u>
Expenditures					
Operating Expenses					
Salaries and Benefits	47	47	0	0.1%	203
Supplies	1	4	(3)	-64.7%	16
Maintenance	1	0	0	37.3%	2
Other Services and Charges	24	23	1	3.1%	93
Total Expenditures	<u>73</u>	<u>75</u>	<u>(2)</u>	<u>-2.3%</u>	<u>315</u>
Net Increase/(Decrease)	(8)	3	(11)	-347.3%	(3)
Beginning Operating Funds	1	3			3
Ending Operating Funds	<u>\$ (7)</u>	<u>\$ 7</u>	<u>\$ (13)</u>	<u>-199.1%</u>	<u>\$ 1</u>
Days of Operating Funds	(8)	8			1
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

