



CITY OF BRYAN
The Good Life, Texas Style.™

PRELIMINARY UNAUDITED
QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2017

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2017

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CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2017 Amended Budget
Governmental Funds				
General	\$ (5,589)	\$ (7,687)	\$ 2,099	\$ (7,687)
Hotel/Motel Tax	(121)	(478)	357	(478)
Oil & Gas Fund	263	300	(37)	300
Capital Reserve Fund	2,088	-	2,088	-
Debt Service	322	354	(31)	354
Street Improvement Fund	(3,662)	(4,997)	1,334	(4,997)
Drainage Improvement	39	(699)	738	(699)
TIRZ #10-Traditions	239	229	9	229
TIRZ #19-Nash Street	(1)	(1)	(0)	(1)
TIRZ #21-Downtown Bryan	33	18	15	18
TIRZ #22-Target	4	(1)	6	(1)
TIRZ #22-North	(45)	(106)	62	(106)
Community Development	49	6	43	6
Grant Fund	17	-	17	-
Court Technology	(57)	(53)	(5)	(53)
Miscellaneous Trusts	(260)	-	(260)	-
Enterprise Funds				
BTU - City	1,000	(7,207)	8,207	(7,207)
BTU - Rural	1,373	(144)	1,518	(144)
Water	500	(1,681)	2,181	(1,681)
Wastewater	467	(2,779)	3,246	(2,779)
Solid Waste	921	(331)	1,252	(331)
Airport	(117)	(89)	(28)	(89)
Bryan Commerce & Development	(823)	(2,090)	1,266	(2,090)
Internal Service Funds				
Self-Insurance Fund	771	(89)	860	(89)
Employee Benefits Fund	(978)	(1,770)	792	(1,770)
Warehouse Fund	7	3	5	3
Change in Fund Balance	\$ (3,560)	\$ (29,293)	\$ 25,734	\$ (29,293)

General Fund

The General Fund fund balance available for operations at September 30, 2017 was \$23,764k, or 116 days of operating expenditures. This balance is \$2,099k, or 9.7%, 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 \$2,092k, or 3.2%, and expenditures are under budget by \$7k, or less than 1.0%. A discussion of the revenue and expenditure variances is included below. The FY 2017 General Fund budget was amended during the year by \$4,616k from \$69,127k to \$73,743k. These amendments were primarily for carryover from FY 2016, parks projects approved in FY 2017, and expenditures relating to reimbursement resolutions for CIP projects.

Revenue Narrative

Through September of FY 2017, General Fund Revenues, not including right-of-way payments, are \$2,589k, or 5.0%, over budget. Right-of-way payments are below budget by \$497k, or 3.5%. This variance is due to BTU right-of-way payments being lower than projected due to lower transmission cost of service revenues for FY 2017. Overall, revenue variances are mixed with property taxes and fines under budget and licenses and permits, charges for services, and miscellaneous revenues over budget. Notable revenue variances include:

Sales tax: Actual sales tax receipts of \$19,609k through September of FY 2017 are \$86k, or 0.4%, over budget, and are \$583k or 3.1% above FY 2016 collections. Categories are mixed going into the second half of FY 2017 compared to FY 2016. Growth is reflected in construction, finance and rentals, retail trade, hotels and food service, and professional and other services. Decreases in sales tax collections are reflected in telecom and information services, utilities, and manufacturing.

Property tax: Property tax revenue collections of \$20,122k are \$233k, or 1.1%, under budget. This variance is due to the timing of collections. Collections for FY 2017 (Tax Year 2016) payments will continue into the next fiscal year and beyond. Historically, property tax collections are in excess of 99% after two years of collection efforts.

Charges for Services: Charges for services of \$5,505 are \$1,128k, or 25.8%, over budget through September of FY 2017. This variance is due in part to Ambulance collections which are over budget by \$508k, or 25.3%, due to increased ambulance transports in FY 2017. Public Safety revenues are also over budget \$141k due to County EMS payments for ambulance service and payments from BISD for the COPS program. Parks and Recreation revenues were over budget by \$458k, or 37.8%, due to parkland dedication revenues over budget by \$317k and continuing education classes over budget by \$116k.

Fines: Year to date fine revenues of \$1,730k are under budget by \$117k, or 6.3%. While the number of citations filed is up for FY 2017 compared to FY 2016, actual revenues from fines is down slightly.

Miscellaneous: Miscellaneous revenues of \$3,010k are over budget by \$1,163k, or 63.0%. This variance is due to unbudgeted revenues of \$175k from Verizon (now Frontier) for under-paid franchise fees relating to sales activity from FY 2013 through FY 2015. The payment-in-lieu-of-tax (PILOT) from Axis Pipe and Tube of \$887k is \$187k over projections. Unbudgeted revenues from the Texas Ambulance Supplemental Payment Program of \$870k made up the majority of the variance in this category for FY 2017.

Expenditure Narrative

Overall, General Fund operating expenditures are \$7k, or less than 1.0%, under budget for FY 2017. Expense variances are largely due to staff vacancies, timing of FY 2016 expenditure carryover, new FY 2017 projects, and changes to the timing of maintenance projects. Notable variances include:

Public Safety: Public Safety is over budget by \$360k, or 1.0%, through September of FY 2017. Fire is over budget \$417k, or 2.6%. This variance is mainly due to the timing of capital purchases, unbudgeted vehicle maintenance costs, and Firefighter salaries and equipment associated with the SAFER Grant funded Firefighters. Police is over budget by \$135k, or less than 1.0%, due to unbudgeted promotions (2 sergeants) and overtime.

Public Works: Public Works is over budget \$729k, or 9.5%. 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. Partially offsetting this variance is Drainage and Streets and Traffic which are collectively under budget by \$834k, or 18.2%, due to the timing of projects.

Development Services: Development Services is under budget by \$633k, or 21.3%. Community Development Administration is under budget by \$586k, or 82.8%, due to timing of the neighborhood infill project.

Community Services: Community Services is over budget by \$672k or 6.5%. Parks and Recreation Capital is over budget by \$843k due to timing of parks projects including Aquatic Center renovations, Williamson Skate Park, and Nutrabolt Stadium improvements. These projects were encumbered in FY 2016 or approved by Council in 2017. This variance is partially offset by Library Services and Golf which are collectively under budget \$171k, or 4.4%.

Support Services: Support Services is under budget by \$794k or 8.7%. IT is under budget by \$305k primarily due to timing of software implementation (TrakIt/Op-Ice). Fleet services expenditures are below budget by \$262k, or 29.3% due to vacancies and timing of capital purchases. Facilities is under budget by \$107k, or 4.9%, due to vacancies and the timing of capital improvements.

General Administration: General Administration is below budget \$402k or 8.6%. Economic Development is under budget \$109k, or 14.6%, due to the timing of the Texas Avenue Grant program. Executive, City Secretary, and Legal services are collectively under budget by \$242k, or 8.6%, due to vacancies, supplies, and contractual services expenses being below budget.

CITY OF BRYAN, TEXAS
General Fund Summary
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues:</u>					
City Sales Tax	\$ 19,609	\$ 19,523	\$ 86	0.4%	\$ 19,523
Property Tax	20,122	20,354	(233)	-1.1%	20,354
Franchise Fees	2,179	2,085	94	4.5%	2,085
Licenses & Permits	916	656	260	39.6%	656
Grants	1,378	1,221	157	12.9%	1,221
Charges for Services	5,505	4,377	1,128	25.8%	4,377
Fines	1,730	1,847	(117)	-6.3%	1,847
Miscellaneous/Shared Tax	3,061	1,846	1,215	65.8%	1,846
Subtotal Revenues	54,500	51,911	2,589	5.0%	51,911
ROW Payments	13,598	14,095	(497)	-3.5%	14,095
Transfers In	50	50	-	0.0%	50
Total Revenues, Transfers & ROW	68,148	66,056	2,092	3.2%	66,056
<u>Expenditures :</u>					
Public Safety	37,977	37,617	360	1.0%	37,617
Public Works	8,377	7,648	729	9.5%	7,648
Development Services	2,338	2,971	(633)	-21.3%	2,971
Community Services	10,961	10,289	672	6.5%	10,289
Support Services	8,352	9,145	(794)	-8.7%	9,145
General Administration	4,263	4,665	(402)	-8.6%	4,665
Non-departmental	4,507	4,446	61	1.4%	4,446
Administrative Reimbursements	(3,037)	(3,037)	0	0.0%	(3,037)
Operating Expenditures	73,737	73,743	(7)	0.0%	73,743
Net Increase/(Decrease)	(5,589)	(7,687)	2,099	-27.3%	(7,687)
Beginning Fund Balance	33,553	33,553	-	0.0%	33,553
Ending Fund Balance	27,964	25,866	2,099	8.1%	25,866
Restricted or Committed Fund Balance	4,200	4,200	-		4,200
Fund Balance Available for Operations	\$ 23,764	\$ 21,666	\$ 2,099	9.7%	\$ 21,666
# of Days of Reserve	116	106	10		106
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 12,291	\$ 12,291			\$ 12,291
Target Operating Reserve					
100 Days of Operating Expenses	\$ 20,485	\$ 20,485			\$ 20,485

CITY OF BRYAN, TEXAS
Hotel Tax Fund
September 30, 2017
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Room Tax Receipts ⁽¹⁾	\$ 1,453	\$ 1,191	\$ 262	22.0%	\$ 1,191
Interest Income	13	9	4	39.6%	9
Total Revenues	1,466	1,200	266	22.2%	1,200
<u>Expenditures</u>					
Program Grants and Other Expenditures					
Convention & Visitors Bureau ⁽²⁾	432	332	100	30.1%	332
Veterans Memorial	25	25	-	0.0%	25
Arts Council	96	96	-	0.0%	96
Downtown Bryan Association ⁽³⁾	194	120	74	62.0%	120
Chamber of Commerce	5	5	-	0.0%	5
Park Programs/Projects (Bombers Field) ⁽⁴⁾	596	500	96	19.3%	500
Communications/Marketing (City of Bryan) ⁽⁵⁾	49	-	49	0.0%	-
Subtotal Program Grants	1,398	1,078	320	29.7%	1,078
Single Purpose/Events Grants		90	(90)	0.0%	90
7 on 7 Championship (CVB)	6		6	0.0%	
Brazos Valley Youth Soccer Assoc.	15		15	0.0%	
Bryan I.S.D.	1		1	0.0%	
Bryan Lady Cobras	1		1	0.0%	
College Station Noon Lions Club	1		1	0.0%	
CSE, Inc.	5		5	0.0%	
Every Victim, Every Time, Inc.	2		2	0.0%	
Laxpalooza Lacrosse Tournaments, Llc	1		1	0.0%	
Lone Star Softball, Llc	10		10	0.0%	
Mac Vault Academy	3		3	0.0%	
Messina Hof Wine Cellar	6		6	0.0%	
Prime Time Sports	2		2	0.0%	
Softball Players Association, LLC	1		1	0.0%	
South Texas Youth Soccer Assoc.	3		3	0.0%	
Stephen C. Lawhorn	0		0	0.0%	
SW Electrical Metering Assoc.	1		1	0.0%	
Texas A&M - NCAA Indoor Track Event	10		10	0.0%	
Texas Reds -DBA	110	110	-	0.0%	110
Texas Soccer Club	2		2	0.0%	
Texas A&M Transportation Services	8		8	0.0%	
Texas Veterinary Medical Assoc.	1		1	0.0%	
Subtotal Single Purpose/Event Grants	188	200	(12)	-5.9%	200
Debt Service					
Transfers to Debt Service ⁽⁶⁾	-	400	(400)	0.0%	400
Total Expenditures	1,586	1,678	(91)	-5.5%	1,678
Net Increase/(Decrease)	(121)	(478)	357	-74.8%	(478)
Beginning Operating Funds	2,072	2,072			2,072
Ending Operating Funds	\$ 1,952	\$ 1,594	\$ 357		\$ 1,594
Days of Operating Funds	419	342	77		342
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 280	\$ 280			\$ 280

⁽¹⁾ Budget variance is primarily due to the opening of the Stella hotel in FY17.

⁽²⁾ Budget variance is due to additional funding for the CVB relocation agreement.

⁽³⁾ Council approved increase to DBA funding for FY17.

⁽⁴⁾ Budget variance is due cost of improvements at Bombers Field being more than projected.

⁽⁵⁾ Budget variance is due to advertising and promotional expenditures from the City of Bryan communications and marketing department.

⁽⁶⁾ Debt was budgeted but not issued in FY17 for new fields.

CITY OF BRYAN, TEXAS
Oil & Gas Fund
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Property Taxes	\$ 138	138	\$ -	0.0%	138
Royalties	122	162	(40)	-24.6%	162
Leases	-	-	-	0.0%	-
Interest Income	3	1	3	561.2%	1
Subtotal Revenues	263	300	(37)	-12.3%	300
Total Revenues	263	300	(37)	-12.3%	300
<u>Expenditures</u>					
Transfer out	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	263	300	(37)	-12.3%	300
Beginning Operating Funds	340	340			340
Ending Operating Funds	\$ 604	\$ 641	\$ (37)	-5.8%	\$ 641
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Capital Reserve Fund
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Transfer in ⁽¹⁾	\$ 2,068	\$ -	\$ 2,068	0.0%	\$ -
Interest Income	20	-	20	0.0%	-
Total Revenues	2,088	-	2,088	0.0%	-
<u>Expenditures</u>					
Transfer out	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	2,088	-	2,088	0.0%	-
Beginning Operating Funds	1,206	1,206			1,206
Ending Operating Funds	\$ 3,294	\$ 1,206	\$ 2,088	173.0%	\$ 1,206
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

⁽¹⁾ Transfers from BCD for Traditions land sales proceeds including ViaSat \$800k, multi-family lot sales \$849k, easement sale \$92k and Mohogany Lot Sales \$327k.

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
September 30, 2017
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Property Tax	\$ 8,091	\$ 8,141	\$ (49)	-0.6%	\$ 8,141
Interest Income	52	35	17	48.2%	35
Brazos County Payment	251	251	-	0.0%	251
BVSWMA (Interest on Notes Receivable)	396	396	0	0.0%	396
Subtotal Revenues	8,796	8,823	-	0.0%	8,823
Transfers In	1,878	1,883	(5)	-0.3%	1,883
<i>Total Non-Operating Revenues</i>	<i>1,878</i>	<i>1,883</i>	<i>(5)</i>	<i>0.0%</i>	<i>1,883</i>
Total Revenues	10,674	10,706	(5)	0.0%	10,706
<u>Expenditures</u>					
Debt Payments	10,349	10,342	7	0.1%	10,342
Paying Agent Fees	2	10	(8)	-78.5%	10
Total Expenditures	10,351	10,352	(0)	100.0%	10,352
Net Increase/(Decrease)	322	354	(31)	-8.9%	354
Beginning Operating Funds	2,381	2,381			2,381
Ending Operating Funds	\$ 2,704	\$ 2,735	\$ (31)	-1.1%	\$ 2,735
Days of Operating Funds	94	95	(1)		95
Operating Reserve					
30 Days of Operating Expenses	\$ 863	\$ 863			\$ 863

CITY OF BRYAN, TEXAS
Street Improvement Fund
September 30, 2017
(in thousands)

	YTD	YTD	YTD	YTD	FY2017
	Actual	Budget	Budget	Variance	Amended
Revenues			Variance	%	Budget
Fees & Other	\$ 5,690	\$ 5,663	\$ 28	0.5%	\$ 5,663
Interest Income	62	80	(18)	-22.5%	80
Total Revenues	5,752	5,743	10	0.2%	5,743
Expenditures					
Street Maintenance ⁽¹⁾	8,753	10,074	(1,321)	-13.1%	10,074
Alloc. Costs from City Dept.	166	166	-	0.0%	166
Misc.	39	24	15	59.6%	24
Annual Capital	6	67	(61)	-91.6%	67
Transfers	207	207	0	0.0%	207
Billing Charges	243	201	43	21.4%	201
Total Expenditures	9,415	10,739	(1,324)	-12.3%	10,739
Net Increase/(Decrease)	(3,662)	(4,997)	1,334	-26.7%	(4,997)
Beginning Operating Funds	11,901	11,901			11,901
Ending Operating Funds	\$ 8,238	\$ 6,904	\$ 1,334	19.3%	\$ 6,904
Days of Operating Funds	276	231	45		231
Target Operating Reserve					
60 Days of Operating Expenses	\$ 1,790	\$ 1,790			\$ 1,790

Operating Funds = Working Capital

⁽¹⁾ Variance due to timing of street maintenance projects including W. 26th St. Rehab, Old Hearne/Wilkes Reconstruction, E. 23rd St improvements, asphalt and concrete maintenance, and other miscellaneous projects.

CITY OF BRYAN, TEXAS

Drainage Fund

September 30, 2017

(in thousands)

	YTD	YTD	YTD	YTD	FY2017
Revenues	Actual	Budget	Budget	Variance	Amended
			Variance	%	Budget
Fees	\$ 950	\$ 913	\$ 37	4.0%	\$ 913
Interest Income	17	-	17	0.0%	-
Total Revenues	966	913	53	5.8%	913
Expenditures					
Storm System/Contr. Eng/Planning ⁽¹⁾	763	1,410	(647)	-45.9%	1,410
Alloc. Costs from City Dept.	115	115	0	0.0%	115
Utility Admin reimbursement	45	87	(42)	-48.3%	87
Misc.	4	-	4	0.0%	-
Total Expenditures	927	1,612	(685)	-42.5%	1,612
Net Increase/(Decrease)	39	(699)	738	-105.6%	(699)
Beginning Operating Funds	2,783	2,783			2,783
Ending Operating Funds	\$ 2,822	\$ 2,084	\$ 738	35.4%	\$ 2,084
Days of Operating Funds	630	465	165		465
Target Operating Reserve					
60 Days of Operating Expenses	\$ 269	\$ 269			\$ 269

Operating Funds = Working Capital

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

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 1,458	\$ 1,458	\$ 1	0.0%	\$ 1,458
Property tax - County	804	803	1	0.1%	803
Interest Income	11	3	8	247.3%	3
Total Revenues	2,273	2,264	9	100.4%	2,264
<u>Expenditures</u>					
Transfer to Debt Service Fund	1,109	1,109	(0)	0.0%	1,109
Contractual & Project Cost Reimb. ⁽¹⁾	925	925	-	0.0%	925
Total Expenditures	2,034	2,034	(0)	0.0%	2,034
Net Increase/(Decrease)	239	229	9	4.0%	229
Beginning Operating Funds	209	209			209
Ending Operating Funds	\$ 447	\$ 438	\$ 9	2.1%	\$ 438
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 190	\$ 190	\$ 0	0.2%	\$ 190
Interest Income	1	2	(1)	-41.5%	2
Total Revenues	191	192	(0)	-0.2%	192
<u>Expenditures</u>					
Transfer to Debt Service Fund	143	143	(0)	-0.2%	143
Transfer to General Fund	50	50	-	0.0%	50
Total Expenditures	193	193	(0)	-0.1%	193
Net Increase/(Decrease)	(1)	(1)	(0)	15.1%	(1)
Beginning Operating Funds	52	52			52
Ending Operating Funds	\$ 51	\$ 51	\$ (0)	-0.4%	\$ 51
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 116	\$ 116	\$ (0)	-0.1%	\$ 116
Interest	2	1	1	65.5%	1
Total Revenues	118	118	1	0.7%	118
<u>Expenditures</u>					
Contractual Services - Façade Program	85	100	(15)	-14.7%	100
Total Expenditures	85	100	(15)	-14.7%	100
Net Increase/(Decrease)	33	18	15	87.8%	18
Beginning Operating Funds	322	322			322
Ending Operating Funds	\$ 355	\$ 340	\$ 15	4.6%	\$ 340
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 145	\$ 145	\$ (0)	0.0%	\$ 145
Property tax - County	98	98	0	0.3%	98
Rollback Taxes	-	-	-	0.0%	-
Interest Income	1	1	1	75.8%	1
Total Revenues	245	244	1	0.3%	244
Transfers from Other Funds	55	55	-	0.0%	55
Total Revenues and Transfers In	300	299	1	100.3%	299
<u>Expenditures</u>					
Transfer to Debt Service	296	301	(5)	-1.7%	301
Total Expenditures	296	301	(5)	0.0%	301
Net Increase/(Decrease)	4	(1)	6	-442.3%	(1)
Beginning Operating Funds	16	16			16
Ending Operating Funds	\$ 20	\$ 14	\$ 6	40.2%	\$ 14
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - North Fund Summary
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 100	\$ 95	\$ 5	5.0%	\$ 95
Property tax - County	68	64	3	5.3%	64
Rollback Taxes ⁽¹⁾	55	-	55	0.0%	-
Interest Income	1	2	(1)	-56.8%	2
Total Revenues	223	162	62	38.0%	162
Transfers from Other Funds	-	30	(30)	0.0%	30
Total Revenues and Transfers In	223	192	32	116.4%	192
<u>Expenditures</u>					
Contractual Services	145	175	(30)	-17.1%	175
Transfer to Debt Service	123	123	0	0.0%	123
Total Expenditures	268	298	(30)	0.0%	298
Net Increase/(Decrease)	(45)	(106)	62	-57.8%	(106)
Beginning Operating Funds	165	165			165
Ending Operating Funds	\$ 120	\$ 58	\$ 62	105.7%	\$ 58
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

⁽¹⁾ FY16 budgeted rollback taxes were received in FY17 (Tax year 2016).

CITY OF BRYAN, TEXAS
BTU - City
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues					
Retail	\$ 45,709	\$ 46,349	\$ (640)	-1.4%	\$ 46,349
Wholesale	24,940	24,779	161	0.6%	24,779
Fuel Revenues ⁽¹⁾	71,336	77,679	(6,343)	-8.2%	77,679
Regulatory Charge Pass Thru	16,064	15,245	819	5.4%	15,245
TCOS Revenue ⁽²⁾	28,398	26,880	1,518	5.6%	26,880
Other Operating Revenues	2,276	1,960	316	16.1%	1,960
<i>Total Operating Revenues</i>	188,722	192,891	(4,169)	-2.2%	192,891
Non-Operating Revenues					
Interest Income	784	280	504	180.0%	280
Total Revenues	189,506	193,171	(3,665)	-1.9%	193,171
Expenditures					
Operating Expenses					
Energy Cost ⁽³⁾	69,994	77,679	(7,685)	-9.9%	77,679
Capacity Cost	28,370	27,494	876	3.2%	27,494
TCOS Expense	16,063	15,245	818	5.4%	15,245
TCOS Expense - Wholesale	3,082	3,083	(2)	-0.1%	3,083
Departmental Expenses	23,880	23,842	38	0.2%	23,842
Admin. Reimbursement to COB	754	921	(167)	-18.2%	921
Admin. Reimbursement from COB	(1,762)	(1,506)	(257)	17.0%	(1,506)
<i>Total Operating Expenses</i>	140,380	146,759	(6,379)	-4.3%	146,759
Non-Operating Expenses					
Annual Capital ⁽⁴⁾	12,904	17,920	(5,016)	-28.0%	17,920
Right of Way Payments	11,918	12,435	(517)	-4.2%	12,435
Debt Service	23,304	23,263	41	0.0%	23,263
<i>Total Non-Operating Expenses</i>	48,126	53,618	(5,492)	-10.2%	53,618
Total Expenditures	188,507	200,378	(11,871)	(0)	200,378
Net Increase/(Decrease)	1,000	(7,207)	8,207	-113.9%	(7,207)
Beginning Operating Cash	51,901	51,901	-	0.0%	51,901
Release of Collateral	2,000	2,000	-	0.0%	2,000
Release of Debt Service Funds	4,900	0	4,900	0.0%	-
Timing of Cash Flows	320				
Ending Operating Cash	\$ 60,121	\$ 46,694	\$ 8,207	17.6%	\$ 46,694
Rate Stabilization Fund	\$ 1,696	\$ 1,698	(1)	-0.1%	\$ 1,698
Total	\$ 61,817	\$ 48,392	\$ 8,205	17.0%	\$ 48,392
Days of Operating Funds	152	96			96
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 36,690	\$ 36,690			\$ 36,690
Target Operating Reserve					
110 Days of Operating Expenses	\$ 44,843	\$ 44,843			\$ 44,843

⁽¹⁾ Fuel revenue is lower than budget due to lower effective rates charged to Rural caused by lower market energy prices, as well as less ancillary sales & lower volume sales to Bowie and Granbury.

⁽²⁾ TCOS revenue higher than budget is a result of the 2017 Matrix rate set by the PUC (Public Utility Commission).

⁽³⁾ Energy costs are lower than budget due to the net impact of lower market fuel prices.

⁽⁴⁾ Capital expenditures are lower than budget due to timing of expenditures on Production and Transmission projects delayed to FY18.

CITY OF BRYAN, TEXAS
BTU - Rural
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues ⁽¹⁾	24,579	24,046	533	2.2%	24,046
Fuel Revenues ⁽²⁾	14,406	14,943	(538)	-3.6%	14,943
Regulatory Charge Pass Thru	4,779	4,299	480	11.2%	4,299
Other Operating Revenues	461	323	138	42.6%	323
<i>Total Operating Revenues</i>	<u>44,225</u>	<u>43,612</u>	<u>613</u>	<u>1.4%</u>	<u>43,612</u>
Non-Operating Revenues					
Interest Income	71	44	27	60.1%	44
Total Revenues	<u>44,296</u>	<u>43,656</u>	<u>639</u>	<u>1.5%</u>	<u>43,656</u>
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	17,163	17,054	109	0.6%	17,054
Purchased Power - Fuel ⁽³⁾	14,406	14,943	(538)	-3.6%	14,943
Regulatory Charge	4,779	4,299	480	11.2%	4,299
Departmental Expenses	1,673	1,836	(162)	-8.8%	1,836
All Other	35	35	0	0.8%	35
<i>Total Operating Expenses</i>	<u>38,056</u>	<u>38,167</u>	<u>(111)</u>	<u>-0.3%</u>	<u>38,167</u>
Non-Operating Expenses					
Annual Capital ⁽⁴⁾	3,044	3,665	(621)	-16.9%	3,665
Debt Service	1,822	1,969	(147)	0.0%	1,969
<i>Total Non-Operating Expenses</i>	<u>4,866</u>	<u>5,634</u>	<u>(768)</u>	<u>-13.6%</u>	<u>5,634</u>
Total Expenditures	<u>42,922</u>	<u>43,801</u>	<u>(879)</u>	<u>-2.0%</u>	<u>43,801</u>
Net Increase/(Decrease)	1,373	(144)	1,518	-1050.8%	(144)
Beginning Operating Cash	6,277	6,277			6,277
Timing of Cash Flows	(1,062)				
Ending Operating Cash	<u>\$ 6,589</u>	<u>\$ 6,133</u>	<u>\$ 1,518</u>	<u>24.8%</u>	<u>\$ 6,133</u>
Days of Operating Funds	<u>62</u>	<u>65</u>			<u>65</u>
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	\$ 4,771	\$ 4,771			\$ 4,771

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

⁽²⁾ Fuel revenue lower than budget due to the average fuel rate being 4% less than the budgeted rate.

⁽³⁾ Energy costs are lower than budget due to lower gas prices.

⁽⁴⁾ Capital expenditures are lower than budget due to lower costs than estimated for pole replacements and feeder facilities.

CITY OF BRYAN, TEXAS
Water Fund Summary
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Revenues					
Operating Revenues					
Water Sales ⁽¹⁾	\$ 13,293	\$ 12,324	\$ 969	7.9%	\$ 11,689
Water Penalties	135	134	1	0.5%	134
Miscellaneous	-	0	(0)	0.0%	636
<i>Total Operating Revenues</i>	<u>13,428</u>	<u>12,458</u>	<u>970</u>	<u>7.8%</u>	<u>12,458</u>
Non-Operating Revenues					
Interest Income	86	25	61	244.6%	25
Water Tap Fees	155	85	70	82.8%	85
Oil & Gas Royalty	0	2	(1)	-97.2%	2
Inventory markup	20	18	2	13.0%	18
Miscellaneous non-operating income	42	90	(48)	-52.9%	90
Transfers from Other Funds	40	40	(0)	0.0%	40
<i>Total Non-Operating Revenues</i>	<u>274</u>	<u>260</u>	<u>14</u>	<u>5.4%</u>	<u>260</u>
Total Revenues	<u>13,702</u>	<u>12,718</u>	<u>984</u>	<u>7.7%</u>	<u>12,718</u>
Expenditures					
Operating Expenses					
Water Administration ⁽²⁾	869	353	516	146.3%	353
Water Production ⁽³⁾	2,518	2,951	(433)	-14.7%	2,951
Water Distribution	2,425	2,485	(60)	-2.4%	2,485
General & Admin. Reimbursement	433	433	(0)	0.0%	433
Transfer to Other Funds	75	75	0	0.0%	75
Transfer to BTU	479	528	(48)	-9.2%	528
<i>Total Operating Expenses</i>	<u>6,800</u>	<u>6,825</u>	<u>(25)</u>	<u>-0.4%</u>	<u>6,825</u>
Non-Operating Expenses					
Annual Capital ⁽⁴⁾	1,431	2,567	(1,135)	-44.2%	2,567
Right of Way Payments	655	629	25	4.0%	629
Paying Agent Fee & Misc. Debt Expense	1	15	(14)	-91.5%	15
Bond Sale Expense	198	263	(65)	-24.5%	263
Debt Service	4,116	4,101	16	0.4%	4,101
<i>Total Non-Operating Expenses</i>	<u>6,402</u>	<u>7,574</u>	<u>(1,172)</u>	<u>-15.5%</u>	<u>7,574</u>
Total Expenditures	<u>13,202</u>	<u>14,399</u>	<u>(1,197)</u>	<u>-8.3%</u>	<u>14,399</u>
Net Increase/(Decrease)	500	(1,681)	2,181	-129.7%	(1,681)
Beginning Operating Funds	6,732	6,732			6,732
Ending Operating Funds	<u>\$ 7,232</u>	<u>\$ 5,051</u>	<u>\$ 2,181</u>	<u>43.2%</u>	<u>\$ 5,051</u>
Days of Operating Funds	381	266			266
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,137	\$ 1,137			\$ 1,137

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 \$995k through September. Sales to Wellborn Utility District account for most of the commercial sales variance.

⁽²⁾ Water Admin: Professional Svcs is over budget \$391k due to timing of water maintenance projects and legal fees. Contractual services are over budget \$108k due to water purchases from Wellborn Special Utility District. Salaries and benefits are over budget \$63k.

⁽³⁾ Water Production: Salaries and benefits are below budget \$153k (currently 2 vacancies); system maintenance is below budget \$75k due to timing of projects; supplies are below budget \$35k and utilities/prof. services are below budget \$171k due to timing of expenditures.

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

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Revenues					
Operating Revenues					
Sewer System Revenue ⁽¹⁾	\$ 12,312	\$ 12,050	\$ 262	2.2%	\$ 12,050
Sewer Penalties	120	130	(10)	-7.4%	130
Miscellaneous	8	5	3	53.8%	5
Pretreatment Fees ⁽²⁾	611	500	111	22.2%	500
Oil/Gas Permit Fees	41	32	9	28.1%	32
Mobile Food Vendors	15	15	(0)	-0.8%	15
Hauler & Sewer Inspection Fees	6	8	(3)	-33.6%	8
<i>Total Operating Revenues</i>	<u>13,112</u>	<u>12,740</u>	<u>372</u>	<u>2.9%</u>	<u>12,740</u>
Non-Operating Revenues					
Sewer Tap Fees	113	65	48	73.5%	65
Miscellaneous-Non Operating	(13)	22	(35)	-159.7%	22
FEMA Reimbursement	9	-	9	0.0%	-
Transfers from Other Funds	171	140	31	22.0%	140
Interest Income	121	50	71	142.3%	50
<i>Total Non-Operating Revenues</i>	<u>521</u>	<u>277</u>	<u>244</u>	<u>87.9%</u>	<u>277</u>
Total Revenues	<u>13,634</u>	<u>13,018</u>	<u>616</u>	<u>4.7%</u>	<u>13,018</u>
Expenditures					
Operating Expenses					
Wastewater Administration	329	282	48	16.9%	331
Wastewater Collection ⁽³⁾	2,103	2,213	(110)	-5.0%	2,213
Wastewater Pre-Treatment	82	93	(11)	-12.2%	93
Wastewater Treatment ⁽⁴⁾	2,237	2,717	(481)	-17.7%	2,717
Environmental Services	589	593	(4)	-0.7%	593
General & Admin Reimbursement	550	550	0	0.0%	550
Transfer to Other Funds	45	45	0	0.0%	45
Transfer to BTU	462	504	(42)	-8.3%	504
<i>Total Operating Expenses</i>	<u>6,396</u>	<u>6,996</u>	<u>(600)</u>	<u>-8.6%</u>	<u>7,045</u>
Non-Operating Expenses					
Annual Capital ⁽⁵⁾	2,750	4,622	(1,872)	-40.5%	4,573
Right of Way Payments	638	639	(1)	-0.1%	639
Paying Agent Fee	2	5	(3)	-56.9%	5
Debt Service ⁽⁶⁾	3,380	3,534	(154)	-4.4%	3,534
<i>Total Non-Operating Expenses</i>	<u>6,770</u>	<u>8,800</u>	<u>(2,030)</u>	<u>-23.1%</u>	<u>8,751</u>
Total Expenditures	<u>13,166</u>	<u>15,797</u>	<u>(2,630)</u>	<u>-16.7%</u>	<u>15,797</u>
Net Increase/(Decrease)	467	(2,779)	3,246	-116.8%	(2,779)
Beginning Operating Funds	9,858	9,858			9,858
Ending Operating Funds	<u>\$ 10,325</u>	<u>\$ 7,079</u>	<u>\$ 3,246</u>	<u>45.9%</u>	<u>\$ 7,079</u>
Days of Operating Funds	528	362			362
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,174	\$ 1,174			\$ 1,174

Operating Funds = Working Capital

⁽¹⁾ Sewer System Revenue is over budget primarily due to an increase in commercial sales which is over budget \$210k.

⁽²⁾ Pretreatment Revenue is over budget primarily due to an increase in sales which is over budget \$111k.

⁽³⁾ Wastewater Collection: The following items are under budget: Salaries and Benefits \$76k (currently 3 vacancies), Supplies \$46k, and Utility Services \$31k.

⁽⁴⁾ Wastewater Treatment: Salaries and benefits are below budget \$64k due to vacancies. Other operating expenses including supplies \$94k and maintenance \$198k are below budget due to timing of expenditures.

⁽⁵⁾ Budget variance is due to timing of capital expenditure projects.

⁽⁶⁾ Variance is related to the 2017 refunding bond issuance.

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Revenues					
Operating Revenues					
Residential Refuse	\$ 4,290	\$ 4,278	\$ 13	0.3%	\$ 4,278
Commercial Refuse	3,493	3,468	25	0.7%	3,468
Penalties	80	84	(4)	-4.7%	84
License & Permit Fees	59	40	19	47.6%	40
Recycling	52	31	21	69.4%	31
Miscellaneous	(15)	8	(23)	-292.0%	8
<i>Total Operating Revenues</i>	<u>7,959</u>	<u>7,908</u>	<u>51</u>	<u>0.6%</u>	<u>7,908</u>
Non-Operating Revenues					
Interest Income	57	19	38	201.4%	19
Transfers/Reimbursements	105	105	0	0.0%	105
Gain/(Loss) on sale of Asset ⁽¹⁾	166	-	166	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>328</u>	<u>124</u>	<u>205</u>	<u>165.3%</u>	<u>124</u>
Total Revenues	<u>8,287</u>	<u>8,032</u>	<u>256</u>	<u>3.2%</u>	<u>8,032</u>
Expenditures					
Operating Expenses					
Administration	4,852	4,946	(93)	-1.9%	4,946
Call Center	287	317	(29)	-9.3%	317
Recycling	331	410	(79)	-19.2%	410
<i>Total Operating Expenses</i>	<u>5,471</u>	<u>5,673</u>	<u>(202)</u>	<u>-3.6%</u>	<u>5,673</u>
Non-Operating Expenses					
General & Admin. Reimbursement	541	541	-	0.0%	541
Transfer to Wastewater	30	30	(0)	0.0%	30
Transfer to BTU	532	533	(1)	-0.1%	533
Transfer to Other Funds	12	12	(0)	0.0%	12
Right of Way Use Fee	386	391	(5)	-1.3%	391
Annual Capital ⁽²⁾	394	1,183	(789)	-66.7%	1,183
<i>Total Non-Operating Expenses</i>	<u>1,895</u>	<u>2,690</u>	<u>(795)</u>	<u>-29.5%</u>	<u>2,690</u>
Total Expenditures	<u>7,366</u>	<u>8,363</u>	<u>(996)</u>	<u>-11.9%</u>	<u>8,363</u>
Net Increase/(Decrease)	921	(331)	1,252	-378.4%	(331)
Beginning Operating Funds	4,658	4,658			4,658
Ending Operating Funds	<u>\$ 5,579</u>	<u>\$ 4,327</u>	<u>\$ 1,252</u>	<u>28.9%</u>	<u>\$ 4,327</u>
Days of Operating Funds	354	275			275
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 945	\$ 945			\$ 945

Operating Funds = Working Capital

⁽¹⁾ Insurance claim on loss of truck.

⁽²⁾ Administration: Budget variance is primarily due to timing of vehicle purchases

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Revenues					
Operating Revenues					
Rent	\$ 170	\$ 195	\$ (25)	-13.1%	\$ 195
Fuel Revenue	423	493	(69)	-14.1%	493
<i>Total Operating Revenues</i>	<u>593</u>	<u>688</u>	<u>(95)</u>	<u>-13.8%</u>	<u>688</u>
Non-Operating Revenues					
Grants	97	50	47	93.3%	50
Interest Income	7	1	6	626.9%	1
Misc. Revenues	17	2	15	626.3%	2
Transfers from Other Funds	110	110	-	0.0%	110
<i>Total Non-Operating Revenues</i>	<u>231</u>	<u>163</u>	<u>68</u>	<u>41.6%</u>	<u>163</u>
Total Revenues	<u>824</u>	<u>851</u>	<u>(27)</u>	<u>-3.1%</u>	<u>851</u>
Expenditures					
Operating Expenses					
Salaries and Benefits	152	183	(30)	-16.6%	183
Supplies	12	9	3	38.0%	9
Fuel for Resale	290	315	(25)	-7.9%	315
Maintenance	26	12	14	119.9%	12
Other Services and Charges	92	63	29	46.1%	63
<i>Total Operating Expenses</i>	<u>572</u>	<u>581</u>	<u>(9)</u>	<u>-1.5%</u>	<u>581</u>
Non-Operating Expenses					
Debt Service	82	84	(2)	-2.3%	84
Capital	218	207	12	5.7%	207
General & Admin. Reimbursement	69	69	(0)	0.0%	69
<i>Total Non-Operating Expenses</i>	<u>369</u>	<u>359</u>	<u>10</u>	<u>2.7%</u>	<u>359</u>
Total Expenditures	<u>941</u>	<u>940</u>	<u>1</u>	<u>0.1%</u>	<u>940</u>
Net Increase/(Decrease)	(117)	(89)	(28)	31.2%	(89)
Beginning Operating Funds	394	394			394
Ending Operating Funds	<u>\$ 278</u>	<u>\$ 305</u>	<u>\$ (28)</u>	<u>-9.1%</u>	<u>\$ 305</u>
Days of Operating Funds	172	189			189
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 97	\$ 97			\$ 97

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Gain on Sale of Assets ⁽¹⁾	\$ 1,298	\$ -	\$ 1,298	0.0%	\$ -
Interest Income	2	-	2	0.0%	-
Rental Income	-	-	-	0.0%	-
Subtotal Revenues	1,299	-	1,299	0.0%	-
Transfers from Other Funds	-	35	(35)	0.0%	35
Total Revenues and Transfers In	1,299	35	1,264	0.0%	35
<u>Expenditures</u>					
Liability Insurance	3	3	0	0.0%	3
Miscellaneous Charges	10	50	(40)	-80.2%	50
Alloc Cost From City Dept.	41	41	-	0.0%	41
Transfer to Capital Reserve Fund ⁽²⁾	2,068	2,030	38	0.0%	2,030
Total Expenditures	2,123	2,125	(2)	-0.1%	2,125
Net Increase/(Decrease)	(823)	(2,090)	1,266	-60.6%	(2,090)
Beginning Operating Funds	854	854			854
Ending Operating Funds	\$ 30	\$ (1,236)	\$ 1,266	-102.5%	\$ (1,236)
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

⁽¹⁾ Proceeds for Traditions land sales proceeds including multi-family lot sale \$849k; Mahogany lot sale \$327k and Traditions easement sale \$121k.

⁽²⁾ Transfers to Capital Reserve Fund for Traditions land sales proceeds including ViaSat \$800k, multi-family lot sales \$849k, easement sale \$92k and Mohogany Lot Sales \$327k.

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Defensive Driving Fees	\$ 4	\$ 1	\$ 3	302.5%	\$ 1
Liability/Workers Comp Ins Premiums ⁽¹⁾	2,671	2,423	248	10.2%	2,423
<i>Total Operating Revenues</i>	<u>2,675</u>	<u>2,424</u>	<u>251</u>	<u>10.3%</u>	<u>2,424</u>
Non-Operating Revenues					
Interest Income	15	10	5	47.7%	10
Miscellaneous revenues	5	4	1	0.0%	4
S/L Aggregate Refund	151	181	(31)	0.0%	181
Insurance Reimbursements	65	-	65	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>235</u>	<u>196</u>	<u>40</u>	<u>20.4%</u>	<u>196</u>
Total Revenues	<u>2,910</u>	<u>2,619</u>	<u>291</u>	<u>11.1%</u>	<u>2,619</u>
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	489	495	(6)	-1.2%	495
Supplies	21	28	(7)	-25.8%	28
Maintenance	1	2	(1)	-40.9%	2
Other Services & Charges	132	154	(22)	-14.6%	154
Judgment & Damage Claims	62	40	22	54.2%	40
Liability Insurance	519	503	16	3.1%	503
Claims Administration	45	46	(1)	-2.9%	46
Workers Comp & Liability Claims ⁽²⁾	615	1,184	(568)	-48.0%	1,184
<i>Total Operating Expenses</i>	<u>1,883</u>	<u>2,453</u>	<u>(569)</u>	<u>-23.2%</u>	<u>2,453</u>
Non-Operating Expenses					
Allocated Cost from City Depts.	181	181	(0)	0.0%	181
Transfer to Other Funds	75	75	-	0.0%	75
<i>Total Non-Operating Expenses</i>	<u>256</u>	<u>256</u>	<u>(0)</u>	<u>0.0%</u>	<u>256</u>
Total Expenditures	<u>2,139</u>	<u>2,709</u>	<u>(569)</u>	<u>-21.0%</u>	<u>2,709</u>
Net Increase/(Decrease)	771	(89)	860	-962.9%	(89)
Beginning Operating Funds	1,469	1,469			1,469
Ending Operating Funds	<u>\$ 2,239</u>	<u>\$ 1,380</u>	<u>\$ 860</u>	<u>62.3%</u>	<u>\$ 1,380</u>
Days of Operating Funds	329	202			202
Target Operating Reserve	\$ 2,400	\$ 2,400			\$ 2,400

Operating Funds = Working Capital

⁽¹⁾ Workers comp premiums are \$248k over budget due to rate increases after FY17 Budget was adopted.

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

CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Revenues					
Operating Revenues					
Employee Contributions ⁽¹⁾	\$ 2,268	\$ 2,055	\$ 212	10.3%	\$ 2,055
City Contributions ⁽¹⁾	6,954	6,592	362	5.5%	6,592
Retiree Health Premiums	590	596	(6)	-1.1%	596
<i>Total Operating Revenues</i>	<u>9,811</u>	<u>9,244</u>	<u>568</u>	<u>6.1%</u>	<u>9,244</u>
Non-Operating Revenues					
Interest Income	15	18	(4)	-20.0%	18
Stop/Loss Aggregate Refund ⁽²⁾	176	-	176	0.0%	-
Flex Admin Fee	10	11	(0)	-4.3%	11
Health Claim Rebates ⁽³⁾	342	100	242	241.6%	100
BISD Reimbursement	292	339	(47)	-13.9%	339
Transfers In	75	75	-	0.0%	75
Miscellaneous	0	-	0	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>910</u>	<u>543</u>	<u>367</u>	<u>67.5%</u>	<u>543</u>
Total Revenues	<u>10,721</u>	<u>9,787</u>	<u>934</u>	<u>9.5%</u>	<u>9,787</u>
Expenditures					
Operating Expenses					
Administrative Reimbursements	142	142	(0)	0.0%	142
Claims Administration	11	12	(1)	-8.8%	12
Health Insurance Administration	558	528	30	5.8%	528
Administrative Fees	-	-	-	0.0%	-
Health Insurance Claims ⁽⁴⁾	9,546	9,374	172	1.8%	9,374
Health Saving Account	81	68	13	19.4%	68
EAP	15	14	1	3.6%	14
Affordable Care Act Compliance Fees	72	56	16	28.6%	56
Stop Loss Premium	686	685	1	0.2%	685
<i>Total Operating Expenses</i>	<u>11,111</u>	<u>10,879</u>	<u>232</u>	<u>2.1%</u>	<u>10,879</u>
Non-Operating Expenses					
Employee Health Center	295	339	(44)	-13.0%	339
BISD Health Center Expense	293	339	(46)	-13.5%	339
<i>Total Non-Operating Expenses</i>	<u>589</u>	<u>678</u>	<u>(90)</u>	<u>-13.2%</u>	<u>678</u>
Total Expenditures	<u>11,700</u>	<u>11,557</u>	<u>143</u>	<u>1.2%</u>	<u>11,557</u>
Net Increase/(Decrease)	(978)	(1,770)	792	-44.7%	(1,770)
Beginning Operating Funds	1,812	1,812			1,812
Ending Operating Funds	<u>\$ 834</u>	<u>\$ 42</u>	<u>\$ 792</u>	<u>1883.0%</u>	<u>\$ 42</u>
Days of Operating Funds	28	1	26		1
Target Operating Reserve					
30 Days of Budgeted Expenditures	\$ 907	\$ 907			\$ 907

Operating Funds = Working Capital

⁽¹⁾ Variance is due to higher rate than budgeted.

⁽²⁾ 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.

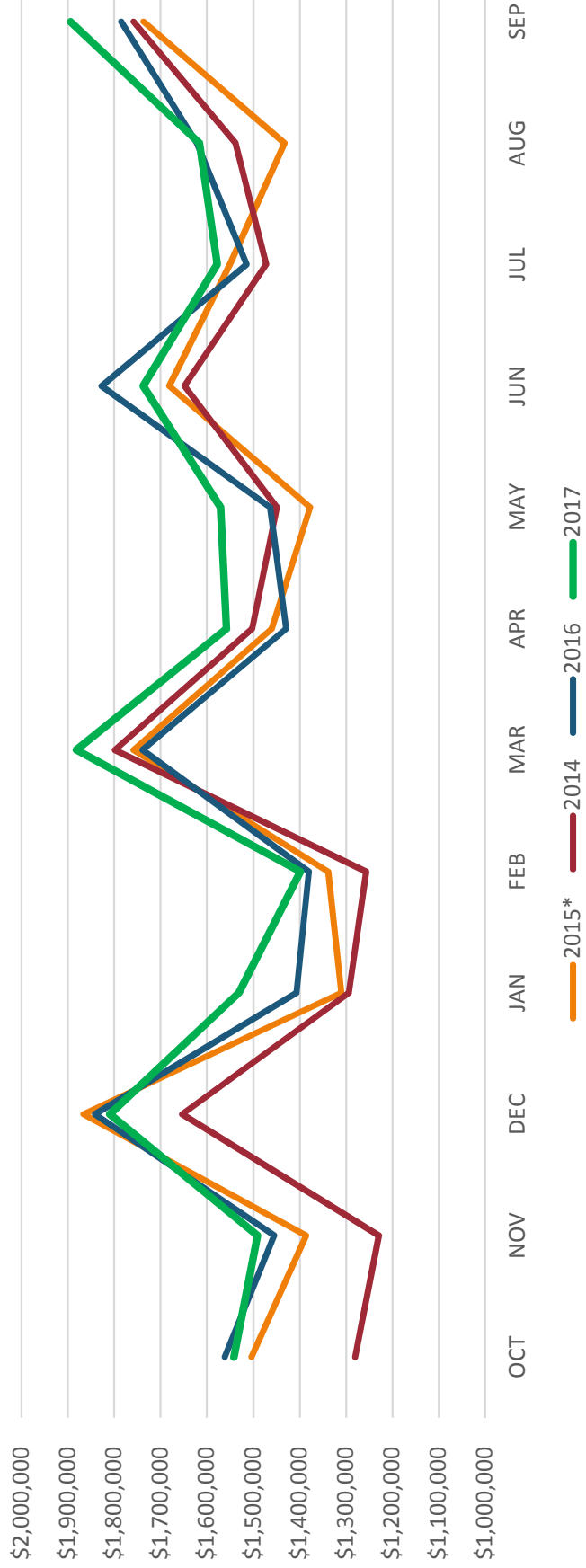
⁽³⁾ Health claim rebates were received from previous vendor, Catamaran, due to vendor not meeting performance agreement requirements.

⁽⁴⁾ 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
September 30, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Inventory Mark-up	\$ 0	\$ 0	\$ (0)	-35.8%	\$ 10
Fuel Mark-up	61	55	6	11.2%	55
<i>Total Operating Revenues</i>	<u>61</u>	<u>55</u>	<u>6</u>	<u>11.0%</u>	<u>65</u>
Non-Operating Revenues					
Interest Income	0	0	(0)	-35.8%	0
Misc. Revenues	9	10	(1)	-7.5%	1
Transfers from Other Funds	228	228	0	0.0%	228
<i>Total Non-Operating Revenues</i>	<u>237</u>	<u>238</u>	<u>(1)</u>	<u>-0.4%</u>	<u>229</u>
Total Revenues	<u>298</u>	<u>293</u>	<u>5</u>	<u>1.8%</u>	<u>293</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	198	195	3	1.6%	195
Supplies	13	18	(5)	-28.1%	18
Maintenance	1	2	(1)	-47.1%	2
Other Services and Charges	79	76	3	4.5%	76
Total Expenditures	<u>291</u>	<u>291</u>	<u>1</u>	<u>0.2%</u>	<u>291</u>
Net Increase/(Decrease)	7	3	5	178.1%	3
Beginning Operating Funds	(7)	(7)			(7)
Ending Operating Funds	<u>\$ 0</u>	<u>\$ (5)</u>	<u>\$ 5</u>	<u>-101.4%</u>	<u>\$ (5)</u>
Days of Operating Funds	0	(6)			(6)
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

City of Bryan Sales Tax Revenue Trends Unaudited



City of Bryan Hotel Occupancy Tax Revenue Trends Unaudited

