



CITY OF BRYAN  
*The Good Life, Texas Style.™*

***UNAUDITED***  
**QUARTERLY BUDGET REPORT**

CITY OF BRYAN, TEXAS  
FISCAL YEAR 2016

FOR THREE MONTHS ENDING DECEMBER 31, 2015

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**CITY OF BRYAN, TEXAS**  
**Change in Fund Balance Summary**  
December 31, 2015  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2016 Adopted Budget
<b>Governmental Funds</b>				
General	\$ (1,396)	\$ (2,724)	\$ 1,327	\$ (7,099)
Hotel/Motel Tax	314	189	126	(418)
Oil & Gas Fund	83	-	83	-
Debt Service	2,971	3,340	(368)	(690)
Street Improvement Fund	(924)	(1,310)	386	(5,513)
Drainage Improvement	170	135	36	(15)
TIRZ #10-Traditions	692	691	0	11
TIRZ #19-Nash Street	55	55	(0)	11
TIRZ #21-Downtown Bryan	42	15	27	(39)
TIRZ #22-Target	99	99	(0)	(3)
TIRZ #22-North	(28)	(28)	(0)	(22)
Community Development	(338)	(8)	(329)	-
Grant Fund	35	-	35	-
Court Technology	(27)	(25)	(2)	9
Miscellaneous Trusts	5	-	5	-
<b>Enterprise Funds</b>				
BTU - City	6,040	4,903	1,138	161
BTU - Rural	534	590	(56)	490
Water	370	90	280	6
Wastewater	419	(665)	1,084	(3,935)
Solid Waste	307	(86)	393	(153)
Airport	(54)	13	(67)	(94)
Bryan Commerce & Development	(10)	(10)	1	(56)
<b>Internal Service Funds</b>				
Self-Insurance Fund	(184)	(359)	175	(331)
Employee Benefits Fund	0	(2)	3	204
Warehouse Fund	(11)	(4)	(7)	(1)
<b>Change in Fund Balance</b>	<b>\$ 9,167</b>	<b>\$ 4,897</b>	<b>\$ 4,270</b>	<b>\$ (17,476)</b>

## **General Fund Revenue Narrative**

Through December of FY16, General Fund Revenues are \$369k or 2.2% over budget. Revenue variances are primarily due to timing of Sales and Property Tax collections, variances in Right of Way payments from Enterprise Fund activity, and ambulance revenues.

Notable revenue variances include:

**Sales tax:** Actual sales tax receipts of \$4,299k through December FY16 are \$407k or 10.4% over budget, and are \$164k or 3.7% below FY15 collections through the same period.

**Property tax:** Property tax revenue collections are \$822k or 10.4% under budget through December FY16. This variance is primarily due to timing of Property Tax collections.

**Licenses and Permits:** Building permits are \$120.7k or 80.4% over budget through December FY16. This variance is due to several large construction projects that were started in early FY16.

**Charges for Services:** Ambulance revenues are \$151k or 39.6% over budget through December FY16. Revenues for Ambulance payments are based on actual billed transports. Transports through Q1 FY16 are higher than expected.

**Fines:** Year to date fine revenues of \$374k are under budget by \$44k, or 10.5%.

**Miscellaneous:** Miscellaneous revenues are ahead of budget by \$278k. This variance is primarily due to \$247k of unbudgeted proceeds from the Texas Ambulance Supplemental Payment Program.

**ROW Payments:** Right of way (ROW) payments are \$304k or 10.3% over budget through December FY16. ROW payments are based on actual revenue from Enterprise Fund activities and will vary from budgeted amounts due to fluctuations in actual revenues collected.

## **Expenditure Narrative**

Overall, General Fund operating expenditures are \$958k or 4.9% below the YTD budget estimate. Expense variances are largely due to staff vacancies, timing of budget to actual on capital purchases, and changes to project timing.

Notable variances include:

**Public Safety:** Staff vacancies \$440k under budget. Capital is over budget by 96k due to timing of purchases.

**Community Services:** Staff vacancies \$142k under budget. 190k under budget due to timing of parks improvement plan projects and maintenance. Other budget variances are due to non-capital expenditures.

**Support Services:** Staff vacancies \$31k. Remaining items are related to non-capital expenditures in maintenance, supplies, and professional services and are \$99k under budget.

**General Administration:** Staff vacancies \$69k. Professional services are below budget \$69k. Remaining variances are due to miscellaneous and other non-capital expenditures.

**CITY OF BRYAN, TEXAS**  
**General Fund Summary**  
December 31, 2015  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
<b>Revenues:</b>					
City Sales Tax	\$ 4,299	\$ 3,893	\$ 407	10.4%	\$ 17,832
Property Tax	7,089	7,911	(822)	-10.4%	19,080
Franchise Fees	151	138	13	9.1%	2,145
Licenses & Permits	270	158	112	71.3%	634
Grants	266	268	(3)	-0.9%	1,158
Charges for Services	909	788	121	15.4%	4,200
Fines	374	418	(44)	-10.5%	1,838
Miscellaneous/Shared Tax	443	164	280	170.8%	1,377
Land/Property Sales	1	1	0	69.4%	-
<b>Subtotal Revenues</b>	<b>13,802</b>	<b>13,738</b>	<b>65</b>	<b>0.5%</b>	<b>48,263</b>
ROW Payments <sup>(1)</sup>	3,246	2,941	304	10.3%	13,963
Transfers In	-	-	-	0.0%	10
<b>Total Revenues, Transfers &amp; ROW</b>	<b>17,048</b>	<b>16,679</b>	<b>369</b>	<b>2.2%</b>	<b>62,236</b>
<b>Expenditures :</b>					
Public Safety	8,956	9,265	(309)	-3.3%	34,683
Public Works	1,374	1,371	3	0.3%	5,535
Development Services	523	509	14	2.7%	1,978
Community Services	1,671	2,044	(373)	-18.2%	9,994
Support Services	2,229	2,359	(130)	-5.5%	8,260
General Administration	968	1,161	(193)	-16.6%	4,204
Non-departmental	3,490	3,460	30	0.9%	7,747
Administrative Reimbursements	(767)	(767)	(0)	0.0%	(3,067)
<b>Operating Expenditures</b>	<b>18,444</b>	<b>19,403</b>	<b>(958)</b>	<b>-4.9%</b>	<b>69,335</b>
Net Increase/(Decrease)	(1,396)	(2,724)	1,327	-48.7%	(7,099)
Beginning Fund Balance	35,418	32,605	2,813	8.6%	32,605
<b>Ending Fund Balance</b>	<b>34,022</b>	<b>29,881</b>	<b>4,140</b>	<b>13.9%</b>	<b>25,506</b>
Reductions for Encumbrances & other Restricted Assets	3,387	3,387	-		3,387
<b>Ending Unassigned Fund Balance</b>	<b>\$ 30,635</b>	<b>\$ 26,494</b>	<b>\$ 4,140</b>	<b>15.6%</b>	<b>\$ 22,119</b>
# of Days of Reserve	159	138	21		115
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 11,556	\$ 11,556			\$ 11,556
<b>Target Operating Reserve</b>					
100 Days of Operating Expenses	\$ 19,261	\$ 19,261			\$ 19,261

<sup>(1)</sup> ROW payments are based on actual revenue in the Enterprise Funds and will vary from budget due to fluctuations in actual revenue.

**CITY OF BRYAN, TEXAS**  
**Hotel Tax Fund**  
December 31, 2015  
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
Room Tax Receipts	\$ 376	\$ 344	\$ 32	9.4%	\$ 1,194
Interest Income	3	2	1	84.5%	6
<b>Total Revenues</b>	<b>379</b>	<b>345</b>	<b>34</b>	<b>9.7%</b>	<b>1,200</b>
<u>Expenditures</u>					
<u>Program Grants</u>					
Convention & Visitors Bureau	-	-	-	0.0%	382
Veterans Memorial	-	-	-	0.0%	25
Arts Council	24	24	-	0.0%	96
Downtown Bryan Association	30	30	-	0.0%	120
Contingency	-	-	-	0.0%	-
Chamber of Commerce	5	5	-	0.0%	5
Park Programs/Projects	-	-	-	0.0%	600
Aggies Go To War Exhibit	-	-	-	0.0%	-
<b>Subtotal Program Grants</b>	<b>59</b>	<b>59</b>	<b>-</b>	<b>0.0%</b>	<b>1,228</b>
<u>Single Purpose/Events Grants</u>					
7 on 7 Championship (CVB)	2	98	(98)	0.0%	390
Texas Color Guard Circuit	4	-	4	-	-
<b>Subtotal Single Purpose/Event Grants</b>	<b>5</b>	<b>98</b>	<b>(92)</b>	<b>-94.6%</b>	<b>390</b>
<u>Other/Administrative</u>					
Transfer to Other Funds	-	-	-	0.0%	-
<b>Subtotal Other/Administrative</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Total Expenditures</b>	<b>64</b>	<b>157</b>	<b>(92)</b>	<b>-58.9%</b>	<b>1,618</b>
Net Increase/(Decrease)	314	189	126	66.8%	(418)
Beginning Operating Funds	1,781	1,848			1,848
<b>Ending Operating Funds</b>	<b>\$ 2,095</b>	<b>\$ 2,037</b>	<b>\$ 58</b>		<b>\$ 1,430</b>
Days of Operating Funds	466	453	13		318
<u>Minimum Operating Reserve Requirement</u>					
60 Days of Operating Expenses	\$ 270	\$ 270			\$ 270

**CITY OF BRYAN, TEXAS**  
**Oil & Gas Fund**  
December 31, 2015  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2016 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property Taxes	\$ 43	\$ -	\$ 43	0.0%	\$ -
Royalties	40	-	40	0.0%	-
Leases	-	-	-	0.0%	-
Interest Income	0	-	0	0.0%	-
<b>Subtotal Revenues</b>	<b>83</b>	<b>-</b>	<b>83</b>	<b>0.0%</b>	<b>-</b>
Transfer in (mineral property taxes)	-	-	-	0.0%	-
Transfer in (prior year royalties & leases)	-	-	-	0.0%	-
<b>Subtotal Transfers in</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Total Revenues</b>	<b>83</b>	<b>-</b>	<b>83</b>	<b>0.0%</b>	<b>-</b>
<b><u>Expenditures</u></b>					
Transfer out	-	-	-	0.0%	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Net Increase/(Decrease)	83	-	83	0.0%	-
Beginning Operating Funds	-	-	-	-	-
<b>Ending Operating Funds</b>	<b>\$ 83</b>	<b>\$ -</b>	<b>\$ 83</b>	<b>0.0%</b>	<b>\$ -</b>

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Debt Service Fund Summary**  
December 31, 2015  
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
Property Tax <sup>(1)</sup>	\$ 2,964	\$ 3,328	\$ (364)	-10.9%	\$ 7,923
Interest Income	4	7	(2)	-37.6%	27
Brazos County Payment	-	8	(8)	0.0%	250
BVSWMA (Interest on Notes Receivable)	-	-	-	0.0%	398
Misc. Revenues	3	-	-	0.0%	-
<b>Subtotal Revenues</b>	<b>2,971</b>	<b>3,342</b>	<b>(374)</b>	<b>-11.2%</b>	<b>8,598</b>
Transfers In	-	-	-	0.0%	2,116
<i>Total Non-Operating Revenues</i>	-	-	-	0.0%	2,116
<b>TOTAL Revenues</b>	<b>2,971</b>	<b>3,342</b>	<b>(374)</b>	<b>-11.2%</b>	<b>10,714</b>
<b><u>Expenditures</u></b>					
Debt Payments	-	-	-	0.0%	11,394
Paying Agent Fees	-	2	(2)	0.0%	10
Bond Sales Expense	-	-	-	0.0%	-
<b>Subtotal Expenditures</b>	<b>-</b>	<b>2</b>	<b>(2)</b>	<b>-100.0%</b>	<b>11,404</b>
Transfers Out	-	-	-	0.0%	-
<b>Total Expenditures</b>	<b>-</b>	<b>2</b>	<b>(2)</b>	<b>0.0%</b>	<b>11,404</b>
Net Amount on 2015 Refunding Issue	\$ -				
Net Increase/(Decrease)	2,971	3,340	(368)	-11.0%	(690)
Beginning Operating Funds	1,821	1,990			1,990
<b>Ending Operating Funds</b>	<b>\$ 4,792</b>	<b>\$ 5,330</b>	<b>\$ (368)</b>	<b>-6.9%</b>	<b>\$ 1,300</b>
Days of Operating Funds	151	168	(17)		41
<b>Maximum Operating Reserve Requirement</b>					
30 Days of Operating Expenses	\$ 950	\$ 950			\$ 950

<sup>(1)</sup> Variance due to timing of property tax collections.

**CITY OF BRYAN, TEXAS**  
**Street Improvement Fund**  
December 31, 2015  
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
Fees & Other	\$ 1,410	\$ 1,370	\$ 40	2.9%	\$ 5,480
Interest Income	20	12	7	56.1%	50
Paving Assessment Receipts	-	-	-	0.0%	-
Paving Assessment Interest	-	-	-	0.0%	-
<b>Total Revenues</b>	<b>1,430</b>	<b>1,382</b>	<b>47</b>	<b>3.4%</b>	<b>5,530</b>
<u>Expenditures</u>					
Street Maintenance <sup>(1)</sup>	2,267	2,615	(348)	-13.3%	10,526
Alloc. Costs from City Dept.	40	40	-	0.0%	160
Misc.	10	-	10	0.0%	-
Annual Capital	-	-	-	0.0%	-
Transfers	-	-	-	0.0%	207
Utility Admin. Reimbursement	36	38	(1)	-3.4%	150
<b>Total Expenditures</b>	<b>2,354</b>	<b>2,693</b>	<b>(339)</b>	<b>-12.6%</b>	<b>11,043</b>
Net Increase/(Decrease)	(924)	(1,310)	386	-29.5%	(5,513)
Beginning Operating Funds	13,000	8,306			8,306
<b>Ending Operating Funds</b>	<b>\$ 12,076</b>	<b>\$ 6,996</b>	<b>\$ 386</b>	<b>5.5%</b>	<b>\$ 2,793</b>
Days of Operating Funds	394	228	166		91
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,840	\$ 1,840			\$ 1,840

Operating Funds = Working Capital

<sup>(1)</sup> Variance due to timing of street maintenance projects.

**CITY OF BRYAN, TEXAS**

**Drainage Fund**

December 31, 2015

(in thousands)

	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>FY2016</b>
<b>Revenues</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>	<b>Adopted</b>
			<b>Variance</b>	<b>%</b>	<b>Budget</b>
Fees	\$ 235	\$ 225	\$ 10	4.6%	\$ 900
Interest Income	4	1	-	0.0%	4
<b>Total Revenues</b>	<b>239</b>	<b>226</b>	<b>10</b>	<b>4.6%</b>	<b>904</b>
<b>Expenditures</b>					
Storm System/Contr. Eng/Planning	25	49	(24)	-49.5%	750
Alloc. Costs from City Dept.	30	30	-	0.0%	118
Utility Admin reimbursement	12	12	0	0.0%	50
Misc.	2	-	2	0.0%	-
<b>Total Expenditures</b>	<b>69</b>	<b>91</b>	<b>(23)</b>	<b>-24.8%</b>	<b>918</b>
Net Increase/(Decrease)	170	135	33	24.4%	(15)
Beginning Operating Funds	2,346	2,469			2,469
<b>Ending Operating Funds</b>	<b>\$ 2,517</b>	<b>\$ 2,604</b>	<b>\$ (88)</b>	<b>-3.4%</b>	<b>\$ 2,455</b>
Days of Operating Funds	987	1,021	(34)		962
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 153	\$ 153			\$ 153

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**TIRZ 10 - Traditions Fund Summary**  
December 31, 2015  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
<b><u>Revenues</u></b>					
Property tax - City	\$ 475	\$ 475	\$ -	0.0%	\$ 1,357
Property tax - County	316	316	(0)	0.0%	879
Interest Income	0	0	0	53.3%	1
<b>Subtotal Revenues</b>	<b>792</b>	<b>791</b>	<b>0</b>	<b>0.0%</b>	<b>2,236</b>
Transfers from Other Funds	-	-	-	0.0%	-
<b>Total Revenues and Transfers In</b>	<b>792</b>	<b>791</b>	<b>0</b>	<b>35.4%</b>	<b>2,236</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service Fund	-	-	-	0.0%	1,300
Contractual & Professional Services	100	100	-	0.0%	925
Administrative Reimb. to General Fund	-	-	-	0.0%	-
<b>Total Expenditures</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>0.0%</b>	<b>2,225</b>
Net Increase/(Decrease)	692	691	0	0.0%	11
Beginning Operating Funds	181	159			159
<b>Ending Operating Funds</b>	<b>\$ 873</b>	<b>\$ 850</b>	<b>\$ 22</b>	<b>2.6%</b>	<b>\$ 170</b>

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**TIRZ 19 - Nash Street Fund Summary**  
December 31, 2015  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2016 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 55	\$ 55	\$ -	0.0%	\$ 158
Interest Income	0	0	(0)	-10.7%	0
<b>Subtotal Revenues</b>	<b>55</b>	<b>55</b>	<b>(0)</b>	<b>0.0%</b>	<b>158</b>
Transfers from Other Funds	-	-	-	0.0%	-
<b>Total Revenues</b>	<b>55</b>	<b>55</b>	<b>(0)</b>	<b>0.0%</b>	<b>158</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service Fund	-	-	-	0.0%	138
Transfer to General Fund	-	-	-	0.0%	10
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>148</b>
Net Increase/(Decrease)	55	55	(0)	0.0%	11
Beginning Operating Funds	50	7			7
<b>Ending Operating Funds</b>	<b>\$ 105</b>	<b>\$ 63</b>	<b>\$ 42</b>	<b>67.3%</b>	<b>\$ 18</b>

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**TIRZ 21 - Downtown Fund Summary**  
December 31, 2015  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2016 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property tax - City	\$ 40	\$ 40	\$ -	0.0%	\$ 105
Interest	0	0	0	197.9%	1
<b>Total Revenues</b>	<b>40</b>	<b>40</b>	<b>0</b>	<b>0.7%</b>	<b>105</b>
<b><u>Expenditures</u></b>					
Contractual Services <sup>(1)</sup>	(2)	25	(27)	-108.5%	100
Transfer to General Fund			-	0.0%	44
<b>Total Expenditures</b>	<b>(2)</b>	<b>25</b>	<b>(27)</b>	<b>-108.5%</b>	<b>144</b>
Net Increase/(Decrease)	42	15	27	183.6%	(39)
Beginning Operating Funds	262	206			206
<b>Ending Operating Funds</b>	<b>\$ 304</b>	<b>\$ 221</b>	<b>\$ 84</b>	<b>38.0%</b>	<b>\$ 167</b>

Operating Funds = Working Capital

<sup>(1)</sup> Downtown improvement program - overpayment in FY15; voided in FY16.

**CITY OF BRYAN, TEXAS**  
**TIRZ 22 - Target Fund Summary**  
December 31, 2015  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
<b><u>Revenues</u></b>					
Property tax - City	\$ 53	\$ 53	\$ -	0.0%	\$ 161
Property tax - County	45	45	-	0.0%	108
Rollback Taxes	-	-	-	0.0%	-
Interest Income	0	0	(0)	-79.8%	1
<b>Total Revenues</b>	<b>99</b>	<b>99</b>	<b>(0)</b>	<b>-0.2%</b>	<b>270</b>
Transfers from Other Funds	-	-	-	0.0%	75
<b>Total Revenues and Transfers In</b>	<b>99</b>	<b>99</b>	<b>(0)</b>	<b>99.8%</b>	<b>345</b>
<b><u>Expenditures</u></b>					
Contractual Services	-	-	-	0.0%	-
Transfer to Debt Service	-	-	-	0.0%	349
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>349</b>
Net Increase/(Decrease)	99	99	(0)	-0.2%	(3)
Beginning Operating Funds	17	52			52
<b>Ending Operating Funds</b>	<b>\$ 116</b>	<b>\$ 151</b>	<b>\$ (36)</b>	<b>-23.6%</b>	<b>\$ 49</b>

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**TIRZ 22 - North Fund Summary**  
December 31, 2015  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
<b><u>Revenues</u></b>					
Property tax - City	\$ 44	\$ 44	\$ -	0.0%	\$ 99
Property tax - County	28	28	-	0.0%	66
Rollback Taxes	-	-	-	0.0%	35
Interest Income	0	0	(0)	-91.5%	0
<b>Total Revenues</b>	<b>72</b>	<b>72</b>	<b>(0)</b>	<b>0.0%</b>	<b>200</b>
Transfers from Other Funds	-	-	-	0.0%	-
<b>Total Revenues and Transfers In</b>	<b>72</b>	<b>72</b>	<b>(0)</b>	<b>100.0%</b>	<b>200</b>
<b><u>Expenditures</u></b>					
Contractual Services	100	100	-	0.0%	100
Transfer to Debt Service	-	-	-	0.0%	123
<b>Total Expenditures</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>0.0%</b>	<b>223</b>
Net Increase/(Decrease)	(28)	(28)	(0)	0.1%	(22)
Beginning Operating Funds	196	70			70
<b>Ending Operating Funds</b>	<b>\$ 168</b>	<b>\$ 42</b>	<b>\$ 126</b>	<b>300.3%</b>	<b>\$ 47</b>

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS  
 BTU - City  
 December 31, 2015  
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Base Revenues					
Retail	\$ 10,542	\$ 10,636	\$ (95)	-0.9%	\$ 47,765
Wholesale	5,393	5,691	(297)	-5.2%	24,634
Fuel Revenues <sup>(1)</sup>	15,881	16,818	(937)	-5.6%	81,237
Regulatory Charge Pass Thru	3,497	3,608	(111)	-3.1%	15,721
TCOS Revenue	6,715	6,720	(5)	-0.1%	26,880
Other Operating Revenues	358	565	(208)	-36.7%	2,260
<i>Total Operating Revenues</i>	<u>42,385</u>	<u>44,038</u>	<u>(1,652)</u>	<u>-3.8%</u>	<u>198,498</u>
<b>Non-Operating Revenues</b>					
Interest Income	136	47	89	191.2%	187
<b>Total Revenues</b>	<u>42,521</u>	<u>44,084</u>	<u>(1,563)</u>	<u>-3.5%</u>	<u>198,685</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Energy Cost <sup>(2)</sup>	15,881	16,818	(937)	-5.6%	81,237
Capacity Cost	7,683	7,668	14	0.2%	30,673
TCOS Expense	3,497	3,608	(111)	-3.1%	15,721
TCOS Expense - Wholesale	646	852	(206)	-24.2%	3,474
Departmental Expenses <sup>(3)</sup>	5,328	5,882	(554)	-9.4%	23,976
Admin. Reimbursement to COB	193	224	(31)	-13.7%	895
Admin. Reimbursement from COB	(379)	(394)	15	-3.8%	(1,576)
<i>Total Operating Expenses</i>	<u>32,848</u>	<u>34,658</u>	<u>(1,809)</u>	<u>-5.2%</u>	<u>154,400</u>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(4)</sup>	810	1,790	(980)	-54.8%	9,584
Right of Way Payments	2,823	2,734	89	3.3%	12,300
Debt Service	-	-	-	0.0%	22,241
<i>Total Non-Operating Expenses</i>	<u>3,633</u>	<u>4,524</u>	<u>(891)</u>	<u>-19.7%</u>	<u>44,125</u>
<b>Total Expenditures</b>	<u>36,481</u>	<u>39,182</u>	<u>(2,701)</u>	<u>(0)</u>	<u>198,525</u>
Net Increase/(Decrease)	6,040	4,903	1,138	0	161
Beginning Operating Cash	47,165	35,249			35,249
Release of Collateral					8,379
<b>Ending Operating Cash</b>	<u>\$ 53,205</u>	<u>\$ 40,152</u>	<u>\$ 1,138</u>	<u>2.8%</u>	<u>\$ 43,789</u>
<b>Rate Stabilization Fund</b>					
<b>Total</b>	<u>\$ 1,688</u>	<u>\$ 1,688</u>			<u>\$ 1,688</u>
<b>Total</b>	<u>\$ 54,894</u>	<u>\$ 41,840</u>	<u>\$ 1,138</u>	<u>2.7%</u>	<u>\$ 45,477</u>
Days of Operating Funds	128	98			106
<b>Minimum Operating Reserve Requirement</b>					
90 Days of Operating Expenses	\$ 38,600	\$ 38,600			\$ 38,600
<b>Target Operating Reserve</b>					
110 Days of Operating Expenses	\$ 47,178	\$ 47,178			\$ 47,178

- 1) Fuel revenue is lower than budget due to lower market fuel prices.
- 2) Fuel purchased power is lower than budget due to lower market fuel prices as mentioned above.
- 3) Departmental Expenses are lower than budget due to timing of operational activities.
- 4) Capital expenditures are lower than budget due to timing of projects that will start later in FY16.

**CITY OF BRYAN, TEXAS**  
**BTU - Rural**  
December 31, 2015  
(in thousands of \$)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Base Revenues	\$ 5,257	\$ 5,153	\$ 104	2.0%	\$ 23,096
Fuel Revenues	3,106	3,294	(189)	-5.7%	14,468
Regulatory Charge Pass Thru	1,003	1,024	(21)	-2.0%	4,469
Other Operating Revenues	99	79	20	25.5%	316
<i>Total Operating Revenues</i>	<u>9,465</u>	<u>9,550</u>	<u>(85)</u>	<u>-0.9%</u>	<u>42,349</u>
<b>Non-Operating Revenues</b>					
Interest Income	13	11	2	17.0%	44
<b>Total Revenues</b>	<u>9,478</u>	<u>9,561</u>	<u>(83)</u>	<u>-0.9%</u>	<u>42,393</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Purchased Power - Base <sup>(1)</sup>	3,565	3,836	(271)	-7.1%	16,531
Purchased Power - Fuel	3,106	3,294	(189)	-5.7%	14,468
Regulatory Charge	1,003	1,024	(21)	-2.0%	4,469
Departmental Expenses	218	272	(53)	-19.7%	1,701
All Other	8	6	2	26.2%	25
<i>Total Operating Expenses</i>	<u>7,899</u>	<u>8,431</u>	<u>(532)</u>	<u>-6.3%</u>	<u>37,195</u>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(2)</sup>	1,044	540	504	93.5%	2,817
Debt Service	-	-	-	0.0%	1,891
<i>Total Non-Operating Expenses</i>	<u>1,044</u>	<u>540</u>	<u>504</u>	<u>93.5%</u>	<u>4,708</u>
<b>Total Expenditures</b>	<u>8,943</u>	<u>8,971</u>	<u>(28)</u>	<u>-0.3%</u>	<u>41,903</u>
Net Increase/(Decrease)	534	590	(56)	-9.4%	490
Beginning Operating Cash	5,859	6,234			6,234
<b>Ending Operating Cash</b>	<u>\$ 6,393</u>	<u>\$ 6,824</u>	<u>\$ (56)</u>	<u>-0.8%</u>	<u>\$ 6,725</u>
Days of Operating Funds	<u>62</u>	<u>66</u>			<u>65</u>
<b>Minimum Operating Reserve Requirement</b>					
45 Days of Operating Expenses	\$ 4,649	\$ 4,649			\$ 4,649

(1) Base purchased power is due to lower charges from the City Sytem as a result of milder temperatures.

(2) Capital expenditures are higher than budget due primarily to New Customer & Replacement of existing Distribution infrastructure.

**CITY OF BRYAN, TEXAS**  
**Water Fund Summary**  
December 31, 2015  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Water Sales <sup>(1)</sup>	\$ 3,151	\$ 2,861	\$ 290	10.1%	\$ 11,610
Water Penalties	36	34	2	5.5%	136
Miscellaneous	-	0	(0)	0.0%	681
<i>Total Operating Revenues</i>	<u>3,187</u>	<u>2,895</u>	<u>292</u>	<u>10.1%</u>	<u>12,427</u>
<b>Non-Operating Revenues</b>					
Interest Income	12	6	6	99.1%	25
Water Tap Fees	21	21	(0)	-1.4%	85
Oil & Gas Royalty	0	0	(0)	-95.1%	2
Inventory markup	6	5	1	24.4%	18
Miscellaneous non-operating income	16	23	(6)	-27.4%	90
Transfers from Other Funds	11	11	0	0.0%	42
<i>Total Non-Operating Revenues</i>	<u>66</u>	<u>65</u>	<u>0</u>	<u>0.7%</u>	<u>262</u>
<b>Total Revenues</b>	<u>3,253</u>	<u>2,961</u>	<u>292</u>	<u>9.9%</u>	<u>12,689</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Water Administration	147	128	18	14.2%	450
Water Production <sup>(2)</sup>	754	849	(95)	-11.2%	3,067
Water Distribution <sup>(3)</sup>	517	603	(87)	-14.4%	2,325
General & Admin. Reimbursement	116	116	0	0.0%	463
Transfer to Other Funds	14	14	0	0.0%	58
Transfer to BTU	108	108	0	0.0%	433
<i>Total Operating Expenses</i>	<u>1,655</u>	<u>1,819</u>	<u>(164)</u>	<u>-9.0%</u>	<u>6,796</u>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(4)</sup>	525	352	173	49.1%	1,429
Right of Way Payments	165	149	16	10.7%	634
Paying Agent Fee & Misc. Debt Expense	1	4	(3)	-86.0%	15
Bond Sale Expense	-	10	(10)	0.0%	40
Debt Service	536	536	-	0.0%	3,768
<i>Total Non-Operating Expenses</i>	<u>1,227</u>	<u>1,052</u>	<u>176</u>	<u>16.7%</u>	<u>5,886</u>
<b>Total Expenditures</b>	<u>2,883</u>	<u>2,871</u>	<u>12</u>	<u>0.4%</u>	<u>12,682</u>
Net Increase/(Decrease)	370	90	280	310.6%	6
Beginning Operating Funds	6,374	4,765			4,765
<b>Ending Operating Funds</b>	<u>\$ 6,745</u>	<u>\$ 4,855</u>	<u>\$ 1,889</u>	<u>38.9%</u>	<u>\$ 4,772</u>
Days of Operating Funds	357	257			253
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,133	\$ 1,133			\$ 1,133

Operating Funds = Working Capital

<sup>(1)</sup> Water sales exceed budget by \$290k.

<sup>(2)</sup> The following items are under budget: Direct Employee Benefits- \$21k, Indirect Employee Benefits- \$30k, Maintenance- \$22k, and Supplies -\$8k.

<sup>(3)</sup> The following items are under budget: System Maintenance- \$40k, Contractual Services- \$11k, Machinery & Equipment Supplies- \$11k, and Supplies- \$8k.

<sup>(4)</sup> Improvements to the water system are over budget by \$193k and Machinery and Equipment are under budget by \$20k.

**CITY OF BRYAN, TEXAS**  
**Wastewater Fund Summary**  
December 31, 2015  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Sewer System Revenue	\$ 3,032	\$ 3,001	\$ 31	1.0%	\$ 12,115
Sewer Penalties	32	34	(2)	-5.4%	135
Miscellaneous	1	1	(0)	-8.5%	5
Pretreatment Fees	154	101	53	51.9%	405
Oil/Gas Permit Fees	-	8	(8)	0.0%	32
Mobile Food Vendors	1	0	0	66.7%	1
Hauler & Sewer Inspection Fees	5	2	3	124.1%	8
<i>Total Operating Revenues</i>	<u>3,224</u>	<u>3,148</u>	<u>76</u>	<u>2.4%</u>	<u>12,701</u>
<b>Non-Operating Revenues</b>					
Sewer Tap Fees	15	15	0	1.8%	60
Miscellaneous-Non Operating	6	6	(0)	-6.3%	24
Transfers from Other Funds	36	36	0	0.0%	143
Interest Income	18	12	6	44.8%	50
Gain on sale of asset	-	-	-	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>75</u>	<u>69</u>	<u>6</u>	<u>8.0%</u>	<u>277</u>
<b>Total Revenues</b>	<u>3,299</u>	<u>3,217</u>	<u>82</u>	<u>2.5%</u>	<u>12,978</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Wastewater Administration <sup>(1)</sup>	116	85	31	36.8%	351
Wastewater Collection	447	490	(42)	-8.6%	1,875
Wastewater Pre-Treatment	13	24	(11)	-46.4%	92
Wastewater Treatment <sup>(2)</sup>	586	748	(162)	-21.7%	2,927
Environmental Services	153	153	1	0.4%	581
General & Admin Reimbursement	129	129	0	0.0%	518
Transfer to Other Funds	9	9	0	0.0%	35
Transfer to BTU	103	103	0	0.0%	412
<i>Total Operating Expenses</i>	<u>1,556</u>	<u>1,740</u>	<u>(184)</u>	<u>-10.6%</u>	<u>6,791</u>
<b>Non-Operating Expenses</b>					
Annual Capital <sup>(3)</sup>	681	1,499	(818)	-54.5%	5,946
Right of Way Payments	161	161	(0)	0.0%	643
Paying Agent Fee	0	1	(1)	-67.9%	5
Bond Sales Expense	-	-	-	0.0%	-
Debt Service	481	481	0	0.1%	3,527
<i>Total Non-Operating Expenses</i>	<u>1,324</u>	<u>2,142</u>	<u>(818)</u>	<u>-38.2%</u>	<u>10,122</u>
<b>Total Expenditures</b>	<u>2,880</u>	<u>3,882</u>	<u>(1,002)</u>	<u>-25.8%</u>	<u>16,912</u>
Net Increase/(Decrease)	419	(665)	1,084	-163.0%	(3,935)
Beginning Operating Funds	10,352	6,504			6,504
<b>Ending Operating Funds</b>	<u>\$ 10,770</u>	<u>\$ 5,839</u>	<u>\$ 4,932</u>	<u>84.5%</u>	<u>\$ 2,569</u>
Days of Operating Funds	571	310			136
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,132	\$ 1,132			\$ 1,132

Operating Funds = Working Capital

<sup>(1)</sup> Insurance is over budget by \$8k, and computer hardware is over budget by \$12k.

<sup>(2)</sup> Maintenance is under budget by \$86k, utilities is under budget by \$38k, and insurance is under budget by \$33k.

<sup>(3)</sup> Variance is due to timing on capital purchases and projects. Projects will be ready to bid soon and expenses should start hitting in the summer.

**CITY OF BRYAN, TEXAS**  
**Solid Waste Fund Summary**  
December 31, 2015  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Residential Refuse	\$ 1,050	\$ 1,062	\$ (12)	-1.2%	\$ 4,249
Commercial Refuse	850	848	1	0.2%	3,394
BVSWMA Reimbursement	-	-	-	0.0%	-
Penalties	21	21	0	1.1%	82
License & Permit Fees	12	10	2	21.8%	40
Recycling	13	8	5	68.3%	30
Miscellaneous	-	-	-	0.0%	-
Miscellaneous	5	2	3	136.1%	8
<i>Total Operating Revenues</i>	<b>1,950</b>	<b>1,951</b>	<b>(1)</b>	<b>0.0%</b>	<b>7,803</b>
<b>Non-Operating Revenues</b>					
Interest Income	8	5	3	63.2%	19
Transfers/Reimbursements	23	23	0	0.0%	92
Gain/(Loss) on sale of Asset	-	-	-	0.0%	-
Grants	-	-	-	0.0%	-
<i>Total Non-Operating Revenues</i>	<b>31</b>	<b>28</b>	<b>3</b>	<b>10.9%</b>	<b>111</b>
<b>Total Revenues</b>	<b>1,981</b>	<b>1,978</b>	<b>2</b>	<b>0.1%</b>	<b>7,913</b>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Administration <sup>(1)</sup>	1,075	1,230	(155)	-12.6%	4,740
Call Center	73	80	(7)	-8.9%	302
Recycling	82	103	(21)	-20.7%	396
<i>Total Operating Expenses</i>	<b>1,229</b>	<b>1,413</b>	<b>(184)</b>	<b>-13.0%</b>	<b>5,439</b>
<b>Non-Operating Expenses</b>					
General & Admin. Reimbursement	141	141	-	0.0%	563
Transfer to Wastewater	10	10	0	0.0%	41
Transfer to BTU	119	119	0	0.0%	475
Transfer to Other Funds	3	3	0	0.0%	11
Right of Way Use Fee	96	96	(0)	0.0%	386
Annual Capital <sup>(2)</sup>	76	283	(207)	-73.2%	1,153
<i>Total Non-Operating Expenses</i>	<b>444</b>	<b>651</b>	<b>(207)</b>	<b>-31.8%</b>	<b>2,628</b>
<b>Total Expenditures</b>	<b>1,674</b>	<b>2,064</b>	<b>(391)</b>	<b>-18.9%</b>	<b>8,067</b>
Net Increase/(Decrease)	307	(86)	393	-456.5%	(153)
Beginning Operating Funds	4,731	3,669			3,669
<b>Ending Operating Funds</b>	<b>\$ 5,038</b>	<b>\$ 3,583</b>	<b>\$ 1,456</b>	<b>40.6%</b>	<b>\$ 3,516</b>
Days of Operating Funds	334	237			233
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 906	\$ 906			\$ 906

Operating Funds = Working Capital

<sup>(1)</sup> Timing with contractual services and fuel savings.

<sup>(2)</sup> Council approved the purchase of \$1M of trucks on January 26, 2016.

**CITY OF BRYAN, TEXAS**  
**Coulter Airport Fund Summary**  
December 31, 2015  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Rent	\$ 35	\$ 37	\$ (2)	-5.9%	\$ 148
Fuel Revenue	83	147	(63)	-43.2%	458
<i>Total Operating Revenues</i>	<u>118</u>	<u>184</u>	<u>(66)</u>	<u>-35.7%</u>	<u>606</u>
<b>Non-Operating Revenues</b>					
Grants	-	12	(12)	0.0%	50
Interest Income	0	0	0	70.5%	1
Misc. Revenues	2	1	2	299.5%	2
Transfers from Other Funds	-	27	(27)	0.0%	110
<i>Total Non-Operating Revenues</i>	<u>3</u>	<u>41</u>	<u>(38)</u>	<u>-93.1%</u>	<u>163</u>
<b>Total Revenues</b>	<u>121</u>	<u>225</u>	<u>(104)</u>	<u>-46.1%</u>	<u>769</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Salaries and Benefits	36	35	1	3.1%	130
Supplies	3	2	1	36.3%	10
Fuel for Resale <sup>(1)</sup>	63	140	(77)	-54.9%	400
Maintenance	5	16	(12)	-71.9%	12
Other Services and Charges	25	(25)	50	-201.1%	64
<i>Total Operating Expenses</i>	<u>131</u>	<u>168</u>	<u>(36)</u>	<u>-21.7%</u>	<u>616</u>
<b>Non-Operating Expenses</b>					
Debt Service	-	1	(1)	0.0%	3
Capital <sup>(2)</sup>	38	38	0	1.1%	191
General & Admin. Reimbursement	5	5	0	0.4%	53
<i>Total Non-Operating Expenses</i>	<u>43</u>	<u>43</u>	<u>(0)</u>	<u>-0.8%</u>	<u>247</u>
<b>Total Expenditures</b>	<u>174</u>	<u>211</u>	<u>(37)</u>	<u>-17.4%</u>	<u>863</u>
Net Increase/(Decrease)	(54)	13	(67)	-505.7%	(94)
Beginning Operating Funds	286	289			289
<b>Ending Operating Funds</b>	<u>\$ 233</u>	<u>\$ 303</u>	<u>\$ (70)</u>	<u>-23.1%</u>	<u>\$ 196</u>
Days of Operating Funds	136	177			115
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 103	\$ 103			\$ 103

Operating Funds = Working Capital

<sup>(1)</sup> Fuel prices are continuing to remain low. Inclement weather has also affected traffic at the airport.

<sup>(2)</sup> Capital expenses includes \$14k for a storage building and \$24k HVAC replacement

**CITY OF BRYAN, TEXAS**  
**Bryan Commerce and Development Fund Summary**  
December 31, 2015  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
<b><u>Revenues</u></b>					
Gain on Sale of Assets	\$ 1	\$ 1	\$ (0)	-0.2%	\$ -
Rental Income			-	0.0%	1
<b>Subtotal Revenues</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.0%</b>	<b>2</b>
Transfers from Other Funds	-	-	-	0.0%	35
<b>Total Revenues and Transfers In</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.0%</b>	<b>37</b>
<b><u>Expenditures</u></b>					
Liability Insurance	1	1	0	0.1%	4
Miscellaneous Charges	-	-	-	0.0%	50
Alloc Cost From City Dept.	10	10	0	0.0%	39
Transfer to General Fund	-	-	-	0.0%	-
<b>Total Expenditures</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>0.0%</b>	<b>93</b>
Net Increase/(Decrease)	(10)	(10)	1	-4.9%	(56)
Beginning Operating Funds	463	81			81
<b>Ending Operating Funds</b>	<b>\$ 453</b>	<b>\$ 71</b>	<b>\$ 382</b>	<b>538.1%</b>	<b>\$ 25</b>

**CITY OF BRYAN, TEXAS**  
**Self Insurance Fund Summary**  
December 31, 2015  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Defensive Driving Fees	\$ 0	\$ 0	\$ (0)	-12.7%	\$ 2
Liability/Workers Comp Ins Premiums	599	564	35	6.3%	2,255
<i>Total Operating Revenues</i>	<u>599</u>	<u>564</u>	<u>35</u>	<u>6.3%</u>	<u>2,257</u>
<b>Non-Operating Revenues</b>					
Interest Income	3	2	1	40.5%	7
Miscellaneous revenues	-	-	-	0.0%	-
S/L Aggregate Refund <sup>(1)</sup>	84	-	84	0.0%	-
Insurance Reimbursements	1	-	1	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>88</u>	<u>2</u>	<u>86</u>	<u>4752.6%</u>	<u>7</u>
<b>Total Revenues</b>	<u>688</u>	<u>566</u>	<u>122</u>	<u>21.5%</u>	<u>2,264</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Personnel Services	125	126	(1)	-0.5%	471
Supplies	6	7	(1)	-17.7%	30
Maintenance	0	0	(0)	-71.4%	2
Other Services & Charges	40	30	10	32.5%	161
Judgment & Damage Claims	3	10	(7)	-65.0%	40
Liability Insurance	423	422	2	0.4%	473
Claims Administration	11	11	0	0.0%	45
Workers Comp & Liability Claims	216	272	(56)	-20.7%	1,090
<i>Total Operating Expenses</i>	<u>825</u>	<u>879</u>	<u>(54)</u>	<u>-6.1%</u>	<u>2,312</u>
<b>Non-Operating Expenses</b>					
Allocated Cost from City Depts.	46	46	0	0.0%	183
Transfer to Other Funds	-	-	-	0.0%	100
<i>Total Non-Operating Expenses</i>	<u>46</u>	<u>46</u>	<u>0</u>	<u>0.0%</u>	<u>283</u>
<b>Total Expenditures</b>	<u>871</u>	<u>925</u>	<u>(54)</u>	<u>-5.8%</u>	<u>2,595</u>
Net Increase/(Decrease)	(184)	(359)	175	-48.9%	(331)
Beginning Operating Funds	1,250	1,286			1,286
<b>Ending Operating Funds</b>	<u>\$ 1,067</u>	<u>\$ 927</u>	<u>\$ 140</u>	<u>15.1%</u>	<u>\$ 955</u>
Days of Operating Funds	166	144			149
<b>Minimum Operating Reserve Requirement</b>					
90 Days of Operating Expenses	\$ 578	\$ 578			\$ 578
Operating Funds = Working Capital					

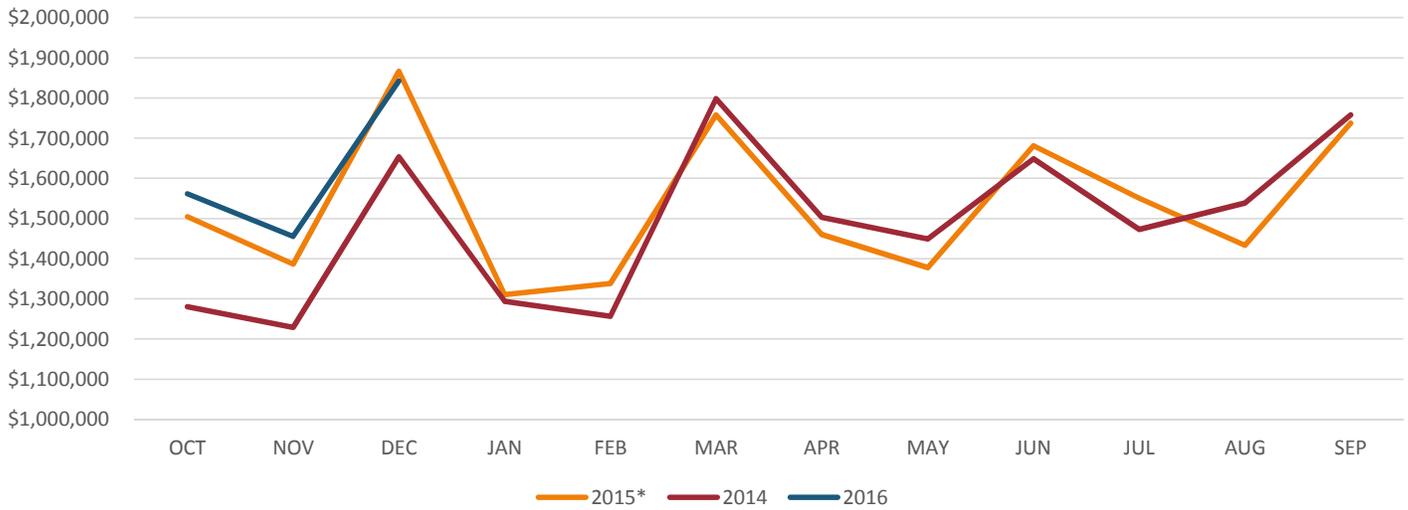
<sup>(1)</sup>Claims offset by stop/loss aggregate refund

**CITY OF BRYAN, TEXAS**  
**Employee Benefits Fund Summary**  
December 31, 2015  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
<b>Revenues</b>					
<b>Operating Revenues</b>					
Employee Contributions	\$ 483	\$ 503	\$ (19)	-3.9%	\$ 2,012
City Contributions	1,552	1,584	(32)	-2.0%	6,336
Retiree Health Premiums	147	159	(12)	-7.5%	635
<i>Total Operating Revenues</i>	<u>2,183</u>	<u>2,246</u>	<u>(63)</u>	<u>-2.8%</u>	<u>8,983</u>
<b>Non-Operating Revenues</b>					
Interest Income	5	3	2	75.0%	11
Stop/Loss Aggregate Refund	(4)	-	(4)	0.0%	-
Flex Admin Fee	2	3	(0)	-9.6%	11
Health Claim Rebates	27	19	8	42.6%	75
BISD Reimbursement	-	-	-	0.0%	215
Transfers In	-	-	-	0.0%	100
<i>Total Non-Operating Revenues</i>	<u>30</u>	<u>24</u>	<u>6</u>	<u>24.6%</u>	<u>412</u>
<b>Total Revenues</b>	<u>2,213</u>	<u>2,270</u>	<u>(57)</u>	<u>-2.5%</u>	<u>9,395</u>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Administrative Reimbursements	34	34	0	0.0%	138
Claims Administration	2	4	(1)	-32.0%	13
Health Insurance Administration	87	127	(40)	-31.7%	509
Administrative Fees	-	-	-	0.0%	-
Health Insurance Claims	1,900	1,806	95	5.2%	7,223
Health Saving Account	2	-	2	0.0%	61
EAP	3	4	(0)	-7.2%	14
Affordable Care Act Compliance Fees <sup>(1)</sup>	21	86	(65)	-75.9%	90
Stop Loss Premium	102	154	(52)	-34.0%	616
<i>Total Operating Expenses</i>	<u>2,151</u>	<u>2,214</u>	<u>(63)</u>	<u>-2.8%</u>	<u>8,663</u>
<b>Non-Operating Expenses</b>					
Employee Health Center	61	58	3	4.9%	313
BISD Health Center Expense	-	-	-	-	215
<i>Total Non-Operating Expenses</i>	<u>61</u>	<u>58</u>	<u>3</u>	<u>0.0%</u>	<u>528</u>
<b>Total Expenditures</b>	<u>2,213</u>	<u>2,272</u>	<u>(60)</u>	<u>-2.6%</u>	<u>9,191</u>
Net Increase/(Decrease)	0	(2)	3	-111.7%	204
Beginning Operating Funds	2,179	2,008			2,008
<b>Ending Operating Funds</b>	<u>\$ 2,179</u>	<u>\$ 2,006</u>	<u>\$ 173</u>	<u>8.6%</u>	<u>\$ 2,212</u>
Days of Operating Funds	91	83	7		92
<b>Minimum Operating Reserve Requirement</b>					
90 Days of Budgeted Expenditures	\$ 2,166	\$ 2,166			\$ 2,166
Operating Funds = Working Capital					

<sup>(1)</sup> The remaining \$65k was paid in January

### 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

