



CITY OF BRYAN
The Good Life, Texas Style.™

UNAUDITED
QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2017

FOR THE SIX MONTHS ENDING MARCH 31, 2017

Table of Contents

	Page
Changes in Fund Balance	1
Governmental Funds:	
General Fund Narrative	2
General Fund Summary	3
Hotel Tax Fund Summary	4
Oil and Gas Fund Summary	5
Capital Reserve Fund Summary	6
Debt Service Fund Summary	7
Street Improvement Fund Summary	8
Drainage Utility Fund Summary	9
TIRZ Summaries	10
Enterprise Funds:	
BTU – City	15
BTU – Rural	16
Water Fund	17
Wastewater Fund	18
Solid Waste Fund	19
Coulter Airport Fund	20
Bryan Commerce & Development Fund	21
Internal Service Funds:	
Self-Insurance Fund	22
Employee Benefits Fund	23
Warehouse Fund	24
Sales Tax and HOT Revenue Trends	25

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

	YTD Actual	YTD Budget	YTD Budget Variance	FY2017 Amended Budget
Governmental Funds				
General	\$ 6,224	\$ 5,276	\$ 949	\$ (3,071)
Hotel/Motel Tax	229	106	123	(478)
Oil & Gas Fund	139	150	(11)	300
Capital Reserve Fund	1,709	-	1,709	-
Debt Service	6,003	6,160	(157)	384
Street Improvement Fund	248	86	163	(4,997)
Drainage Improvement	16	(349)	366	(699)
TIRZ #10-Traditions	1,364	1,450	(87)	229
TIRZ #19-Nash Street	152	162	(10)	(1)
TIRZ #21-Downtown Bryan	69	103	(34)	18
TIRZ #22-Target	184	186	(2)	(1)
TIRZ #22-North	38	(8)	46	(106)
Community Development	(168)	3	(171)	6
Grant Fund	(105)	-	(105)	-
Court Technology	(17)	(15)	(2)	7
Miscellaneous Trusts	(204)	-	(204)	-
Enterprise Funds				
BTU - City	8,393	(1,751)	10,145	(7,207)
BTU - Rural	(659)	278	(937)	(144)
Water	870	443	427	(1,458)
Wastewater	1,632	772	859	(2,779)
Solid Waste	857	591	266	(284)
Airport	(175)	(197)	22	(69)
Bryan Commerce & Development	(826)	(47)	(779)	(60)
Internal Service Funds				
Self-Insurance Fund	301	(256)	557	(89)
Employee Benefits Fund	(56)	(177)	121	(150)
Warehouse Fund	2	1	1	3
Change in Fund Balance	\$ 26,222	\$ 12,966	\$ 13,256	\$ (20,647)

General Fund

The General Fund fund balance available for operations at March 31, 2017 was \$36,051k, or 188 days of operating expenditures. This balance is \$595k, or 1.7%, ahead of projections. Revenues and right-of-way payments for the General Fund are ahead of budget by \$86k, or 0.2%, and expenditures are below budget by \$863k, or 2.5%, which make up the majority of this year-to-date variance. A discussion of the revenue and expenditure variances leading to this higher fund balance are noted below.

Revenue Narrative

Through March of FY 2017, General Fund Revenues, not including right-of-way payments, are \$103k, or 0.3%, over budget. Overall, revenue variances are mixed with property taxes and fines under budget and charges for services and miscellaneous revenues over budget. Notable revenue variances include:

Sales tax: Actual sales tax receipts of \$9,644k through March of FY 2017 are \$96k, or 1.0%, over budget, and are \$520k or 5.7% above FY 2016 collections through the same period. Categories are mixed going into the second half of FY 2017 compared to FY 2016. Growth is reflected in construction, particularly in concrete construction. There is moderate growth in food services overall, with higher growth in limited service (fast food) restaurants. Overall, sales taxes are continue to increase showing a 2.96% growth over the previous rolling twelve-month period.

Property tax: Property tax revenue collections of \$17,400k are \$501k, or 2.8%, under budget projections at this time. This variance is due to the timing of collections in this category.

Charges for Services: Charges for services of \$2,079k are \$237k, or 12.9%, over budget through March of FY 2017. This variance is predominantly due to Ambulance collections which are over budget by \$260k, or 27.2%, due to increased ambulance transports in FY 2017.

Fines: Year to date fine revenues of \$880k are under budget by \$121k, or 12.1%. While the number of citations filed is up 7.6% for FY 2017 compared to FY 2016 through March, actual revenues from fines is down slightly.

Miscellaneous: Miscellaneous revenues are over budget by \$400k, or 31.3%. 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.

Expenditure Narrative

Overall, General Fund operating expenditures are \$863k, or 2.5%, below the FY 2017 budget estimate through March. Expense variances are largely due to staff vacancies, timing of budget to actual on capital purchases, and changes to the timing of maintenance projects. Notable variances include:

Public Safety: Public Safety is over budget by \$102k, or 0.5% through March of FY 2017. Police expenditures are under budget \$112k, or 1.2%, due to three vacancies and timing of supplies purchases. Fire is over budget \$283k, or 3.6%. This variance is mainly due to the timing of capital purchases and unbudgeted vehicle maintenance costs.

Public Works: Public Works is under budget \$177k, or 6.3%. This variance is mainly due to vacancies in Engineering and the timing of professional service contracts, particularly ADA transition plan expenditures.

Development Services: Development Services is under budget by \$446k, or 30.0%. This variance is due to vacancies in Planning and the timing of vehicle purchases. Additionally, Contractual maintenance for Community Development Administration is under budget by \$297k due to timing of the neighborhood infill project.

Community Services: Community Services is over budget by \$493k or 20.6%. Capital expenditures are over budget by \$896k due to timing of parks improvement plan projects including Aquatic Center renovations of \$745k and Williamson Skate Park of \$443k. Williamson Skate Park is complete and the Aquatic Center renovations are expected to be complete in May of 2017. These projects were encumbered in FY 2016 and the FY 2017 budget will be amended later in FY 2017 to reflect this prior year carryover.

Support Services: Support Services is under budget by \$427k or 9.5%. Capital expenditures in IT are under budget by \$56k primarily due to timing of the civic platform software implementation. Utility services in IT are also under budget by \$73k. Fleet services expenditures are below budget by \$129k, or 28.9% due to vacancies and timing of capital.

General Administration and Non-Departmental: General Administration is below budget \$231k or 10.3%. Salaries and benefits are below budget by \$45k due to vacancies in Legal. Non-departmental payments to outside agencies are under budget by \$80k due to timing of economic development incentives. Other variances include City Secretary and Communications and Marketing due to contractual services and vacancies.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Revenues:					
City Sales Tax	\$ 9,644	\$ 9,548	\$ 96	1.0%	\$ 19,523
Property Tax	17,400	17,901	(501)	-2.8%	20,354
Franchise Fees	796	772	24	3.1%	2,085
Licenses & Permits	429	383	46	12.1%	656
Grants	533	610	(78)	-12.7%	1,221
Charges for Services	2,079	1,842	237	12.9%	4,377
Fines	880	1,001	(121)	-12.1%	1,847
Miscellaneous/Shared Tax	1,677	1,277	400	31.3%	1,846
Land/Property Sales	-	-	-	0.0%	-
Subtotal Revenues	33,438	33,335	103	0.3%	51,911
ROW Payments	6,492	6,510	(17)	-0.3%	14,095
Transfers In	-	-	-	0.0%	50
Total Revenues, Transfers & ROW	39,931	39,845	86	0.2%	66,056
Expenditures :					
Public Safety	18,815	18,713	102	0.5%	37,159
Public Works	2,626	2,803	(177)	-6.3%	5,820
Development Services	1,039	1,485	(446)	-30.0%	2,971
Community Services	4,634	4,237	396	9.4%	8,307
Support Services	4,089	4,516	(427)	-9.5%	9,145
General Administration	2,001	2,232	(231)	-10.3%	4,665
Non-departmental	2,020	2,100	(80)	-3.8%	4,096
Administrative Reimbursements	(1,519)	(1,519)	(0)	0.0%	(3,037)
Operating Expenditures	33,706	34,569	(863)	-2.5%	69,127
Net Increase/(Decrease)	6,224	5,276	949	18.0%	(3,071)
Beginning Fund Balance	33,553	33,553	-	0.0%	28,800
Ending Fund Balance	39,778	38,829	949	2.4%	25,729
Restricted or Committed Fund Balance	3,726	3,373	353		3,373
Fund Balance Available for Operations	\$ 36,051	\$ 35,456	\$ 595	1.7%	\$ 22,356
# of Days of Reserve	188	185	3		116
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 11,521	\$ 11,521			\$ 11,521
Target Operating Reserve					
100 Days of Operating Expenses	\$ 19,203	\$ 19,203			\$ 19,203

CITY OF BRYAN, TEXAS

Hotel Tax Fund
 March 31, 2017
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Revenues					
Room Tax Receipts	\$ 624	\$ 575	\$ 48	8.4%	\$ 1,191
Interest Income	9	5	4	96.4%	9
Total Revenues	633	580	53	9.1%	1,200
Expenditures					
Program Grants					
Convention & Visitors Bureau	166	166	-	0.0%	332
Veterans Memorial	25	25	-	0.0%	25
Arts Council	48	48	-	0.0%	96
Downtown Bryan Association ⁽¹⁾	85	60	25	41.3%	120
Chamber of Commerce	-	-	-	0.0%	5
Park Programs/Projects	-	-	-	0.0%	500
Communications/Marketing	41	-	41	0.0%	-
Subtotal Program Grants	365	299	66	22.2%	1,078
Single Purpose/Events Grants					
		45	(45)	0.0%	90
7 on 7 Championship (CVB)	6		6	0.0%	
Brazos Valley Youth Soccer Assoc.	15		15	0.0%	
College Station Noon Lions Club	1		1	0.0%	
CSE, Inc.	4		4	0.0%	
Laxpalooza Lacrosse Tournaments, LLC	1		1	0.0%	
Prime Time Sports	2		2	0.0%	
Softball Players Association, LLC	1		1	0.0%	
SW Electrical Metering Assoc.	1		1	0.0%	
Texas Reds -DBA ⁽²⁾	-	110	(110)	0.0%	110
Texas A&M Transportation Services	8		8	0.0%	
Subtotal Single Purpose/Event Grants	39	155	(116)	-74.9%	200
Debt Service					
Transfers to Debt Service	-	20	(20)	0.0%	400
Total Expenditures	404	474	(50)	-10.5%	1,678
Net Increase/(Decrease)	229	106	123	115.7%	(478)
Beginning Operating Funds	2,072	2,072			1,995
Ending Operating Funds	\$ 2,301	\$ 2,178	\$ 123		\$ 1,517
Days of Operating Funds	494	467	26		325
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 280	\$ 280			\$ 280

⁽¹⁾ Council approved increase to DBA funding for FY17. Budget will be amended later in the fiscal year to reflect this additional funding.

⁽²⁾ Budget variance is due to timing of funding for Texas Reds. Request for funding has not been received by the City.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Property Taxes	\$ 69	69	\$ -	0.0%	138
Royalties	69	81	(12)	-15.0%	162
Leases	-	-	-	0.0%	-
Interest Income	2	0	1	590.1%	1
Subtotal Revenues	139	150	(11)	-7.1%	300
Transfer in (mineral property taxes)	-	-	-	0.0%	-
Transfer in (prior year royalties & leases)	-	-	-	0.0%	-
Subtotal Transfers in	-	-	-	0.0%	-
Total Revenues	139	150	(11)	-7.1%	300
<u>Expenditures</u>					
Transfer out	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	139	150	(11)	-7.1%	300
Beginning Operating Funds	340	340			340
Ending Operating Funds	\$ 480	\$ 490	\$ (11)	-2.2%	\$ 640
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Transfer in ⁽¹⁾	\$ 1,701	\$ -	\$ 1,701	0.0%	\$ -
Interest Income	8	-	8	0.0%	-
Total Revenues	1,709	-	1,709	0.0%	-
<u>Expenditures</u>					
Transfer out	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	1,709	-	1,709	0.0%	-
Beginning Operating Funds	1,206	1,206			1,202
Ending Operating Funds	\$ 2,915	\$ 1,206	\$ 1,709	141.6%	\$ 1,202
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

⁽¹⁾ Transfers from BCD for Traditions land sales proceeds including ViaSat \$800k and lot sales \$901k.

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

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Property Tax ⁽¹⁾	\$ 7,004	\$ 7,197	\$ (193)	-2.7%	\$ 8,141
Interest Income	22	17	4	24.7%	35
Brazos County Payment	11	11	(0)	0.0%	251
BVSWMA (Interest on Notes Receivable)	80	80	(0)	0.0%	396
Subtotal Revenues	7,123	7,306	-	0.0%	8,823
Transfers In	209	210	(1)	-0.6%	1,883
<i>Total Non-Operating Revenues</i>	209	210	(1)	0.0%	1,883
Total Revenues	7,332	7,516	(1)	0.0%	10,706
<u>Expenditures</u>					
Debt Payments	1,329	1,351	(22)	-1.6%	10,312
Paying Agent Fees	-	5	(5)	0.0%	10
Total Expenditures	1,329	1,356	(27)	12.9%	10,322
Net Increase/(Decrease)	6,003	6,160	(157)	-2.5%	384
Beginning Operating Funds	2,381	2,381			1,893
Ending Operating Funds	\$ 8,384	\$ 8,541	\$ (157)	-1.8%	\$ 2,277
Days of Operating Funds	292	298	(5)		79
Operating Reserve					
30 Days of Operating Expenses	\$ 860	\$ 860			\$ 860

⁽¹⁾ Property Tax revenue for FY 2017 (Tax Year 2016) City of Bryan collections are at 86% of the total budgeted revenues. FY16 through period 6 was at 87% of total budgeted revenues. This variance is primarily related to timing of collections.

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

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Fees & Other	\$ 2,841	\$ 2,831	\$ 9	0.3%	\$ 5,663
Interest Income	48	40	8	20.1%	80
Total Revenues	2,889	2,871	17	0.6%	5,743
<u>Expenditures</u>					
Street Maintenance ⁽¹⁾	2,373	2,512	(139)	-5.5%	10,074
Alloc. Costs from City Dept.	83	83	0	0.0%	166
Misc.	14	12	1	12.0%	24
Annual Capital	6	33	(28)	-83.1%	67
Transfers	44	44	0	0.0%	207
Billing Charges	120	100	20	19.6%	201
Total Expenditures	2,640	2,786	(146)	-5.2%	10,739
Net Increase/(Decrease)	248	86	163	190.6%	(4,997)
Beginning Operating Funds	11,901	11,901			8,801
Ending Operating Funds	\$ 12,149	\$ 11,986	\$ 163	1.4%	\$ 3,804
Days of Operating Funds	407	402	5		128
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, St. Joseph area improvements, Seal coat street maintenance, and other miscellaneous projects.

CITY OF BRYAN, TEXAS

Drainage Fund

March 31, 2017

(in thousands)

	YTD	YTD	YTD	YTD	FY2017
Revenues	Actual	Budget	Budget	Variance	Amended
			Variance	%	Budget
Fees	\$ 474	\$ 456	\$ 17	3.8%	\$ 913
Interest Income	11	-	11	0.0%	-
Total Revenues	485	456	29	6.3%	913
Expenditures					
Storm System/Contr. Eng/Planning ⁽¹⁾	387	705	(318)	-45.2%	1,410
Alloc. Costs from City Dept.	57	57	0	0.0%	115
Utility Admin reimbursement	23	44	(21)	-48.3%	87
Misc.	2	-	2	0.0%	-
Total Expenditures	469	806	(337)	-41.8%	1,612
Net Increase/(Decrease)	16	(349)	366	-104.7%	(699)
Beginning Operating Funds	2,783	2,783			1,945
Ending Operating Funds	\$ 2,800	\$ 2,434	\$ 366	15.0%	\$ 1,247
Days of Operating Funds	625	544	82		278
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, E. 23rd St drainage improvements, and other miscellaneous projects.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 1,321	\$ 1,411	\$ (90)	-6.3%	\$ 1,458
Property tax - County	484	484	-	0.0%	803
Interest Income	3	2	1	95.4%	3
Total Revenues	1,809	1,897	(88)	79.9%	2,264
<u>Expenditures</u>					
Transfer to Debt Service Fund	97	97	(0)	0.0%	1,109
Contractual & Project Cost Reimb.	349	350	(1)	-0.4%	925
Administrative Reimb. to General Fund	-	-	-	0.0%	-
Total Expenditures	445	447	(1)	-0.3%	2,034
Net Increase/(Decrease)	1,364	1,450	(87)	-6.0%	229
Beginning Operating Funds	209	209			249
Ending Operating Funds	\$ 1,572	\$ 1,659	\$ (87)	-5.2%	\$ 478
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 167	\$ 177	\$ (9)	-5.3%	\$ 190
Interest Income	0	1	(0)	-49.2%	2
Total Revenues	168	178	(10)	-5.6%	192
<u>Expenditures</u>					
Transfer to Debt Service Fund	16	16	(0)	0.0%	143
Transfer to General Fund	-	-	-	0.0%	50
Total Expenditures	16	16	(0)	0.0%	193
Net Increase/(Decrease)	152	162	(10)	-6.1%	(1)
Beginning Operating Funds	52	52			57
Ending Operating Funds	\$ 204	\$ 214	\$ (10)	-4.6%	\$ 55
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 83	\$ 102	\$ (19)	-19.0%	\$ 116
Interest	1	1	1	104.7%	1
Total Revenues	84	103	(19)	-18.1%	118
<u>Expenditures</u>					
Contractual Services ⁽¹⁾	15	-	15	0.0%	100
Total Expenditures	15	-	15	0.0%	100
Net Increase/(Decrease)	69	103	(34)	-32.7%	18
Beginning Operating Funds	322	322			158
Ending Operating Funds	\$ 392	\$ 425	\$ (34)	-7.9%	\$ 176
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

⁽¹⁾ Downtown façade improvement grant is carryover from FY16.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 139	\$ 141	\$ (2)	-1.3%	\$ 145
Property tax - County	70	70	-	0.0%	98
Rollback Taxes	-	-	-	0.0%	-
Interest Income	0	0	(0)	-3.4%	1
Total Revenues	210	212	(2)	-0.9%	244
Transfers from Other Funds	-	-	-	0.0%	55
Total Revenues and Transfers In	210	212	(2)	99.1%	299
<u>Expenditures</u>					
Transfer to Debt Service	26	26	0	0.0%	301
Total Expenditures	26	26	0	0.0%	301
Net Increase/(Decrease)	184	186	(2)	-1.0%	(1)
Beginning Operating Funds	16	16			54
Ending Operating Funds	\$ 200	\$ 202	\$ (2)	-0.9%	\$ 52
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 92	\$ 95	\$ (3)	-3.1%	\$ 95
Property tax - County	27	32	(5)	-16.7%	64
Rollback Taxes ⁽¹⁾	55	-	55	0.0%	-
Interest Income	1	1	(1)	-47.8%	2
Total Revenues	174	129	46	35.5%	162
Transfers from Other Funds	-	-	-	0.0%	30
Total Revenues and Transfers In	174	129	46	135.5%	192
<u>Expenditures</u>					
Contractual Services	110	110	-	0.0%	175
Transfer to Debt Service	26	26	0	0.0%	123
Total Expenditures	136	136	0	0.0%	298
Net Increase/(Decrease)	38	(8)	46	-581.7%	(106)
Beginning Operating Funds	165	165			178
Ending Operating Funds	\$ 202	\$ 157	\$ 46	29.1%	\$ 72
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
March 31, 2017
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues					
Retail ⁽¹⁾	\$ 20,184	\$ 19,449	\$ 735	3.8%	\$ 46,349
Wholesale ⁽²⁾	12,278	11,519	759	6.6%	24,779
Fuel Revenues ⁽³⁾	31,147	31,995	(848)	-2.7%	77,679
Regulatory Charge Pass Thru ⁽⁴⁾	7,466	6,667	799	12.0%	15,245
TCOS Revenue	13,937	13,440	497	3.7%	26,880
Other Operating Revenues	949	980	(31)	-3.2%	1,960
<i>Total Operating Revenues</i>	<u>85,960</u>	<u>84,049</u>	<u>1,911</u>	<u>2.3%</u>	<u>192,891</u>
Non-Operating Revenues					
Interest Income	491	140	351	250.7%	280
Total Revenues	<u>86,451</u>	<u>84,189</u>	<u>2,262</u>	<u>2.7%</u>	<u>193,171</u>
Expenditures					
Operating Expenses					
Energy Cost ⁽⁵⁾	31,147	31,995	(848)	-2.7%	77,679
Capacity Cost	14,199	13,747	452	3.3%	27,494
TCOS Expense ⁽⁶⁾	7,464	6,667	798	12.0%	15,245
TCOS Expense - Wholesale	1,498	1,537	(39)	-2.5%	3,083
Departmental Expenses ⁽⁷⁾	9,202	10,827	(1,625)	-15.0%	23,842
Admin. Reimbursement to COB	376	461	(85)	-18.4%	921
Admin. Reimbursement from COB	(753)	(753)	(0)	0.0%	(1,506)
<i>Total Operating Expenses</i>	<u>63,133</u>	<u>64,480</u>	<u>(1,347)</u>	<u>-2.1%</u>	<u>146,759</u>
Non-Operating Expenses					
Annual Capital ⁽⁸⁾	3,970	10,448	(6,478)	-62.0%	17,920
Right of Way Payments	5,722	5,780	(58)	-1.0%	12,435
Debt Service	5,232	5,232	-	0.0%	23,263
<i>Total Non-Operating Expenses</i>	<u>14,925</u>	<u>21,460</u>	<u>(6,536)</u>	<u>-30.5%</u>	<u>53,618</u>
Total Expenditures	<u>78,058</u>	<u>85,941</u>	<u>(7,883)</u>	<u>(0)</u>	<u>200,378</u>
Net Increase/(Decrease)	8,393	(1,751)	10,145	-579.2%	(7,207)
Beginning Operating Cash	51,901	51,901	-	0.0%	42,304
Release of Collateral	2,000	1,000	1,000	100.0%	2,000
Ending Operating Cash	<u>\$ 62,294</u>	<u>\$ 51,150</u>	<u>\$ 11,145</u>	<u>21.8%</u>	<u>\$ 37,097</u>
Rate Stabilization Fund					
Total	<u>\$ 1,693</u>	<u>\$ 1,693</u>	<u>-</u>	<u>0.0%</u>	<u>\$ 1,684</u>
Total	<u>\$ 63,988</u>	<u>\$ 52,843</u>	<u>\$ 11,145</u>	<u>21.1%</u>	<u>\$ 38,781</u>
Days of Operating Funds	157	130			95
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⁾ Retail base revenue is higher than budget due to warmer than normal weather in the Fall.

⁽²⁾ Wholesale base revenue is higher than budget due to a high December & January demand charge to the Rural system for a brief period of extreme cold weather.

⁽³⁾ Fuel revenue lower than budget due to lower gas prices eliminating the need to implement a rate change.

⁽⁴⁾ Regulatory charge pass thru is higher than budget due higher usage in the warmer months and a higher charge to the Rural System.

⁽⁵⁾ Energy costs are lower than budget due to lower gas prices.

⁽⁶⁾ TCOS expense higher than budgeted due to higher regulatory pass thru revenue.

⁽⁷⁾ Departmental Expenses are lower than budget due to timing of certain operational activities and open staff positions.

⁽⁸⁾ Capital expenditures are lower than budget due to timing of expenditures on Production projects underway and the purchase of land for future generation shifted to 2018. Other non-T&D projects are also expected to occur later in the year.

CITY OF BRYAN, TEXAS
BTU - Rural
 March 31, 2017
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues ⁽¹⁾	10,674	10,361	313	3.0%	24,046
Fuel Revenues	6,487	6,760	(273)	-4.0%	14,943
Regulatory Charge Pass Thru	2,145	1,965	179	9.1%	4,299
Other Operating Revenues	222	162	60	37.3%	323
<i>Total Operating Revenues</i>	<u>19,527</u>	<u>19,248</u>	<u>279</u>	<u>1.5%</u>	<u>43,612</u>
Non-Operating Revenues					
Interest Income	45	22	23	102.1%	44
Total Revenues	<u>19,572</u>	<u>19,270</u>	<u>302</u>	<u>1.6%</u>	<u>43,656</u>
Expenditures					
Operating Expenses					
Purchased Power - Base ⁽²⁾	8,574	7,837	738	9.4%	17,054
Purchased Power - Fuel	6,487	6,760	(273)	-4.0%	14,943
Regulatory Charge	2,145	1,965	179	9.1%	4,299
Departmental Expenses	581	571	10	1.8%	1,836
All Other	16	18	(1)	-8.0%	35
<i>Total Operating Expenses</i>	<u>17,803</u>	<u>17,150</u>	<u>653</u>	<u>3.8%</u>	<u>38,167</u>
Non-Operating Expenses					
Annual Capital ⁽³⁾	2,077	1,491	586	39.3%	3,665
Debt Service	350	350	-	0.0%	1,969
<i>Total Non-Operating Expenses</i>	<u>2,428</u>	<u>1,841</u>	<u>586</u>	<u>31.8%</u>	<u>5,634</u>
Total Expenditures	<u>20,231</u>	<u>18,992</u>	<u>1,239</u>	<u>6.5%</u>	<u>43,801</u>
Net Increase/(Decrease)	(659)	278	(937)	-336.5%	(144)
Beginning Operating Cash	6,277	6,277	-		6,911
Ending Operating Cash	<u>\$ 5,618</u>	<u>\$ 6,556</u>	<u>\$ (937)</u>	<u>-14.3%</u>	<u>\$ 6,766</u>
Days of Operating Funds	53	62			64
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	\$ 4,771	\$ 4,771			\$ 4,771

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

⁽²⁾ Base purchased power is higher than budget due to high December & January demand charge to the Rural system for a brief period of extreme cold weather.

⁽³⁾ Capital expenditures are higher than budget due to expenditures related to the unplanned Distribution Silver Hill Substation.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Revenues					
Operating Revenues					
Water Sales ⁽¹⁾	\$ 5,736	\$ 5,439	\$ 296	5.4%	\$ 11,689
Water Penalties	67	67	0	0.2%	134
Miscellaneous	-	0	(0)	0.0%	636
<i>Total Operating Revenues</i>	<u>5,803</u>	<u>5,507</u>	<u>296</u>	<u>5.4%</u>	<u>12,458</u>
Non-Operating Revenues					
Interest Income	34	12	21	170.1%	25
Water Tap Fees	74	42	32	74.8%	85
Oil & Gas Royalty	0	1	(1)	-97.1%	2
Inventory markup	10	9	1	8.7%	18
Miscellaneous non-operating income	61	45	16	35.5%	90
Transfers from Other Funds	20	20	0	0.0%	40
<i>Total Non-Operating Revenues</i>	<u>199</u>	<u>130</u>	<u>69</u>	<u>53.2%</u>	<u>260</u>
Total Revenues	<u>6,002</u>	<u>5,637</u>	<u>365</u>	<u>6.5%</u>	<u>12,718</u>
Expenditures					
Operating Expenses					
Water Administration ⁽²⁾	374	156	218	139.2%	353
Water Production ⁽³⁾	1,258	1,510	(252)	-16.7%	2,951
Water Distribution	1,176	1,219	(43)	-3.5%	2,485
General & Admin. Reimbursement	217	217	0	0.0%	433
Transfer to Other Funds	37	37	0	0.0%	75
Transfer to BTU	238	264	(26)	-9.7%	528
<i>Total Operating Expenses</i>	<u>3,301</u>	<u>3,403</u>	<u>(103)</u>	<u>-3.0%</u>	<u>6,825</u>
Non-Operating Expenses					
Annual Capital	870	901	(31)	-3.5%	2,567
Right of Way Payments	277	281	(4)	-1.2%	629
Paying Agent Fee & Misc. Debt Expense	1	8	(7)	-93.0%	15
Bond Sale Expense ⁽⁴⁾	122	40	82	205.7%	40
Debt Service	561	561	(0)	0.0%	4,101
<i>Total Non-Operating Expenses</i>	<u>1,831</u>	<u>1,791</u>	<u>41</u>	<u>2.3%</u>	<u>7,351</u>
Total Expenditures	<u>5,132</u>	<u>5,194</u>	<u>(62)</u>	<u>-1.2%</u>	<u>14,176</u>
Net Increase/(Decrease)	870	443	427	96.5%	(1,458)
Beginning Operating Funds	6,732	6,732			4,070
Ending Operating Funds	<u>\$ 7,602</u>	<u>\$ 7,175</u>	<u>\$ 427</u>	<u>6.0%</u>	<u>\$ 2,611</u>
Days of Operating Funds	401	378			138
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.

⁽²⁾ Water Admin: Professional Svcs is over budget \$156k due to timing of water maintenance projects. Contractual and misc. charges are over budget \$42k due to water purchases from Wellborn Special Utility District.

⁽³⁾ Water Production: Salaries and benefits are below budget \$50k (currently 2 vacancies); System Maintenance \$80k due to timing of projects; Supplies and utilities/Prof. services are below budget collectively \$135k due to timing of expenditures.

⁽⁴⁾ Actual bond sales expense was greater than budgeted. Budget is based on estimates.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Revenues					
Operating Revenues					
Sewer System Revenue ⁽¹⁾	\$ 5,981	\$ 5,560	\$ 420	7.6%	\$ 12,050
Sewer Penalties	61	67	(6)	-8.9%	130
Miscellaneous	5	2	3	106.1%	5
Pretreatment Fees	260	250	10	4.2%	500
Oil/Gas Permit Fees	-	16	(16)	0.0%	32
Mobile Food Vendors	10	8	3	38.3%	15
Hauler & Sewer Inspection Fees	5	4	1	12.1%	8
<i>Total Operating Revenues</i>	<u>6,323</u>	<u>5,908</u>	<u>415</u>	<u>7.0%</u>	<u>12,740</u>
Non-Operating Revenues					
Sewer Tap Fees	50	32	18	55.0%	65
Miscellaneous-Non Operating	16	11	5	47.3%	22
Transfers from Other Funds	70	70	0	0.0%	140
Interest Income	46	25	21	83.1%	50
<i>Total Non-Operating Revenues</i>	<u>183</u>	<u>139</u>	<u>44</u>	<u>31.6%</u>	<u>277</u>
Total Revenues	<u>6,505</u>	<u>6,047</u>	<u>459</u>	<u>7.6%</u>	<u>13,018</u>
Expenditures					
Operating Expenses					
Wastewater Administration	150	141	9	6.4%	331
Wastewater Collection ⁽²⁾	1,000	1,106	(106)	-9.6%	2,213
Wastewater Pre-Treatment	31	47	(16)	-34.2%	93
Wastewater Treatment ⁽³⁾	1,130	1,342	(212)	-15.8%	2,717
Environmental Services	299	297	3	0.9%	593
General & Admin Reimbursement	275	275	0	0.0%	550
Transfer to Other Funds	22	22	0	0.0%	45
Transfer to BTU	230	252	(22)	-8.8%	504
<i>Total Operating Expenses</i>	<u>3,137</u>	<u>3,481</u>	<u>(344)</u>	<u>-9.9%</u>	<u>7,045</u>
Non-Operating Expenses					
Annual Capital	964	1,003	(39)	-3.8%	4,573
Right of Way Payments	304	320	(16)	-4.9%	639
Paying Agent Fee	-	2	(2)	0.0%	5
Debt Service	469	468	0	0.0%	3,534
<i>Total Non-Operating Expenses</i>	<u>1,737</u>	<u>1,793</u>	<u>(57)</u>	<u>-3.2%</u>	<u>8,751</u>
Total Expenditures	<u>4,874</u>	<u>5,274</u>	<u>(401)</u>	<u>-7.6%</u>	<u>15,797</u>
Net Increase/(Decrease)	1,632	772	859	111.2%	(2,779)
Beginning Operating Funds	9,858	9,858			6,450
Ending Operating Funds	<u>\$ 11,489</u>	<u>\$ 10,630</u>	<u>\$ 859</u>	<u>8.1%</u>	<u>\$ 3,672</u>
Days of Operating Funds	587	543			188
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 \$368k.

⁽²⁾ Wastewater Collection: The following items are under budget: Salaries and Benefits \$57k (currently 3 vacancies), Maintenance \$27k, and Utility Services \$18k.

⁽³⁾ Wastewater Treatment: Salaries and benefits are below budget \$36k due to vacancies. Other operating expenses including supplies, contractual, and maintenance are below budget \$211k collectively due to timing of expenditures.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Revenues					
Operating Revenues					
Residential Refuse	\$ 2,139	\$ 2,167	\$ (28)	-1.3%	\$ 4,278
Commercial Refuse	1,725	1,714	11	0.6%	3,468
Penalties	42	42	(0)	-0.6%	84
License & Permit Fees	29	20	9	44.2%	40
Recycling	43	15	27	179.4%	31
Miscellaneous	1	4	(3)	-64.3%	8
<i>Total Operating Revenues</i>	<u>3,978</u>	<u>3,962</u>	<u>16</u>	<u>0.4%</u>	<u>7,908</u>
Non-Operating Revenues					
Interest Income	20	9	11	114.4%	19
Transfers/Reimbursements	52	52	0	0.0%	105
Gain/(Loss) on sale of Asset	70	-	70	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>143</u>	<u>62</u>	<u>81</u>	<u>131.2%</u>	<u>124</u>
Total Revenues	<u>4,121</u>	<u>4,024</u>	<u>97</u>	<u>2.4%</u>	<u>8,032</u>
Expenditures					
Operating Expenses					
Administration	2,213	2,303	(89)	-3.9%	4,899
Call Center	141	158	(17)	-10.8%	317
Recycling	165	205	(40)	-19.7%	410
<i>Total Operating Expenses</i>	<u>2,519</u>	<u>2,666</u>	<u>(147)</u>	<u>-5.5%</u>	<u>5,626</u>
Non-Operating Expenses					
General & Admin. Reimbursement	270	270	-	0.0%	541
Transfer to Wastewater	15	15	0	0.0%	30
Transfer to BTU	265	266	(2)	-0.7%	533
Transfer to Other Funds	6	6	0	0.0%	12
Right of Way Use Fee	188	196	(7)	-3.7%	391
Annual Capital	-	13	(13)	0.0%	1,183
<i>Total Non-Operating Expenses</i>	<u>745</u>	<u>767</u>	<u>(22)</u>	<u>-2.9%</u>	<u>2,690</u>
Total Expenditures	<u>3,264</u>	<u>3,433</u>	<u>(169)</u>	<u>-4.9%</u>	<u>8,316</u>
Net Increase/(Decrease)	857	591	266	45.1%	(284)
Beginning Operating Funds	4,658	4,658			4,384
Ending Operating Funds	<u>\$ 5,515</u>	<u>\$ 5,249</u>	<u>\$ 266</u>	<u>5.1%</u>	<u>\$ 4,100</u>
Days of Operating Funds	353	336			262
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 938	\$ 938			\$ 938

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Revenues					
Operating Revenues					
Rent	\$ 89	\$ 97	\$ (7)	-7.7%	\$ 195
Fuel Revenue	198	237	(39)	-16.3%	493
<i>Total Operating Revenues</i>	<u>287</u>	<u>334</u>	<u>(46)</u>	<u>-13.8%</u>	<u>688</u>
Non-Operating Revenues					
Grants	47	25	22	86.6%	50
Interest Income	5	0	5	971.3%	1
Misc. Revenues	2	1	1	77.7%	2
Transfers from Other Funds	-	-	-	0.0%	110
<i>Total Non-Operating Revenues</i>	<u>54</u>	<u>27</u>	<u>27</u>	<u>102.7%</u>	<u>163</u>
Total Revenues	<u>342</u>	<u>360</u>	<u>(19)</u>	<u>-5.2%</u>	<u>851</u>
Expenditures					
Operating Expenses					
Salaries and Benefits	82	91	(9)	-9.7%	183
Supplies	5	4	0	5.3%	9
Fuel for Resale	141	161	(20)	-12.3%	315
Maintenance	9	6	3	58.9%	12
Other Services and Charges	31	31	(1)	-1.8%	63
<i>Total Operating Expenses</i>	<u>268</u>	<u>294</u>	<u>(26)</u>	<u>-8.7%</u>	<u>581</u>
Non-Operating Expenses					
Debt Service	13	42	(29)	-68.7%	84
Capital ⁽¹⁾	201	187	14	7.6%	187
General & Admin. Reimbursement	34	34	0	0.0%	69
<i>Total Non-Operating Expenses</i>	<u>248</u>	<u>263</u>	<u>(15)</u>	<u>-5.6%</u>	<u>339</u>
Total Expenditures	<u>517</u>	<u>557</u>	<u>(40)</u>	<u>-7.2%</u>	<u>920</u>
Net Increase/(Decrease)	(175)	(197)	22	-11.0%	(69)
Beginning Operating Funds ⁽¹⁾	394	394			316
Ending Operating Funds	<u>\$ 219</u>	<u>\$ 198</u>	<u>\$ 22</u>	<u>10.9%</u>	<u>\$ 247</u>
Days of Operating Funds	136	122			153
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 97	\$ 97			\$ 97

Operating Funds = Working Capital

⁽¹⁾ Airport debt issued in FY16 is reported in a separate bond fund.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
<u>Revenues</u>					
Gain on Sale of Assets ⁽¹⁾	\$ 901	\$ -	\$ 901	0.0%	\$ -
Interest Income	1	-	1	0.0%	-
Rental Income	-	-	-	0.0%	-
Subtotal Revenues	902	-	902	0.0%	-
Transfers from Other Funds	-	-	-	0.0%	35
Total Revenues and Transfers In	902	-	902	0.0%	35
<u>Expenditures</u>					
Liability Insurance	2	2	0	0.1%	3
Miscellaneous Charges	-	25	(25)	0.0%	50
Alloc Cost From City Dept.	21	21	0	0.0%	41
Transfer to Capital Reserve Fund ⁽²⁾	1,701	-	1,701	0.0%	-
Total Expenditures	1,728	47	1,680	3548.4%	95
Net Increase/(Decrease)	(826)	(47)	(779)	1644.1%	(60)
Beginning Operating Funds	854	854			99
Ending Operating Funds	\$ 28	\$ 807	\$ (779)	-96.5%	\$ 39
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

⁽¹⁾ Proceeds for Traditions land sales proceeds including multi-family lot sale \$848k and Mahogany lot sale \$52k.

⁽²⁾ Transfers to Capital Reserve Fund for Traditions land sales proceeds including ViaSat \$800k and lot sales \$901k.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Revenues					
Operating Revenues					
Defensive Driving Fees	\$ 1	\$ 0	\$ 1	156.0%	\$ 1
Liability/Workers Comp Ins Premiums ⁽¹⁾	1,313	1,187	126	10.6%	2,423
<i>Total Operating Revenues</i>	<u>1,314</u>	<u>1,187</u>	<u>127</u>	<u>10.7%</u>	<u>2,424</u>
Non-Operating Revenues					
Interest Income	8	5	3	62.2%	10
Miscellaneous revenues	4	4	0	0.0%	4
S/L Aggregate Refund	106	65	42	0.0%	181
Insurance Reimbursements	62	-	62	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>180</u>	<u>74</u>	<u>106</u>	<u>143.9%</u>	<u>196</u>
Total Revenues	<u>1,495</u>	<u>1,261</u>	<u>233</u>	<u>18.5%</u>	<u>2,619</u>
Expenditures					
Operating Expenses					
Personnel Services	243	248	(4)	-1.8%	495
Supplies	8	14	(6)	-41.5%	28
Maintenance	1	1	(0)	-33.4%	2
Other Services & Charges	54	77	(23)	-30.1%	154
Judgment & Damage Claims	22	20	2	9.4%	40
Liability Insurance	494	452	42	9.2%	503
Claims Administration	22	23	(1)	-2.9%	46
Workers Comp & Liability Claims ⁽²⁾	259	592	(333)	-56.3%	1,184
<i>Total Operating Expenses</i>	<u>1,103</u>	<u>1,427</u>	<u>(324)</u>	<u>-22.7%</u>	<u>2,453</u>
Non-Operating Expenses					
Allocated Cost from City Depts.	91	91	0	0.0%	181
Transfer to Other Funds	-	-	-	0.0%	75
<i>Total Non-Operating Expenses</i>	<u>91</u>	<u>91</u>	<u>0</u>	<u>0.0%</u>	<u>256</u>
Total Expenditures	<u>1,193</u>	<u>1,517</u>	<u>(324)</u>	<u>-21.3%</u>	<u>2,709</u>
Net Increase/(Decrease)	301	(256)	557	-217.4%	(89)
Beginning Operating Funds	1,469	1,469			1,219
Ending Operating Funds	<u>\$ 1,770</u>	<u>\$ 1,212</u>	<u>\$ 557</u>	<u>46.0%</u>	<u>\$ 1,130</u>
Days of Operating Funds	260	178			166
Target Operating Reserve					
90 Days of Operating Expenses	\$ 613	\$ 613			\$ 613

Operating Funds = Working Capital

⁽¹⁾ Workers comp premiums are \$134k 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
 March 31, 2017
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Revenues					
Operating Revenues					
Employee Contributions	\$ 1,094	\$ 1,028	\$ 67	6.5%	\$ 2,055
City Contributions ⁽¹⁾	3,470	3,296	174	5.3%	6,592
Retiree Health Premiums	295	299	(3)	-1.1%	596
<i>Total Operating Revenues</i>	<u>4,860</u>	<u>4,622</u>	<u>237</u>	<u>5.1%</u>	<u>9,244</u>
Non-Operating Revenues					
Interest Income	13	9	3	37.2%	18
Stop/Loss Aggregate Refund ⁽²⁾	176	-	176	0.0%	-
Flex Admin Fee	5	5	(0)	-4.8%	11
Health Claim Rebates ⁽³⁾	222	50	172	344.7%	100
BISD Reimbursement	150	80	70	86.4%	339
Transfers In	-	37	(37)	0.0%	75
<i>Total Non-Operating Revenues</i>	<u>566</u>	<u>182</u>	<u>384</u>	<u>210.4%</u>	<u>543</u>
Total Revenues	<u>5,426</u>	<u>4,805</u>	<u>621</u>	<u>12.9%</u>	<u>9,787</u>
Expenditures					
Operating Expenses					
Administrative Reimbursements	71	71	0	0.0%	142
Claims Administration	5	6	(1)	-15.2%	12
Health Insurance Administration	230	264	(34)	-12.7%	528
Administrative Fees	-	-	-	0.0%	-
Health Insurance Claims ⁽⁴⁾	4,476	3,877	599	15.5%	7,754
Health Saving Account	40	34	6	17.4%	68
EAP	7	7	0	2.3%	14
Affordable Care Act Compliance Fees	67	51	16	30.4%	56
Stop Loss Premium	334	343	(9)	-2.6%	685
<i>Total Operating Expenses</i>	<u>5,230</u>	<u>4,653</u>	<u>578</u>	<u>12.4%</u>	<u>9,259</u>
Non-Operating Expenses					
Employee Health Center	100	160	(59)	-37.2%	339
BISD Health Center Expense	151	170	(18)	-10.8%	339
<i>Total Non-Operating Expenses</i>	<u>252</u>	<u>329</u>	<u>(78)</u>	<u>-23.6%</u>	<u>678</u>
Total Expenditures	<u>5,482</u>	<u>4,982</u>	<u>500</u>	<u>10.0%</u>	<u>9,937</u>
Net Increase/(Decrease)	(56)	(177)	121	-68.5%	(150)
Beginning Operating Funds	1,812	1,812			2,033
Ending Operating Funds	<u>\$ 1,756</u>	<u>\$ 1,635</u>	<u>\$ 121</u>	<u>7.4%</u>	<u>\$ 1,883</u>
Days of Operating Funds	68	64	5		73
Target Operating Reserve					
90 Days of Budgeted Expenditures	\$ 2,315	\$ 2,315			\$ 2,315

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.

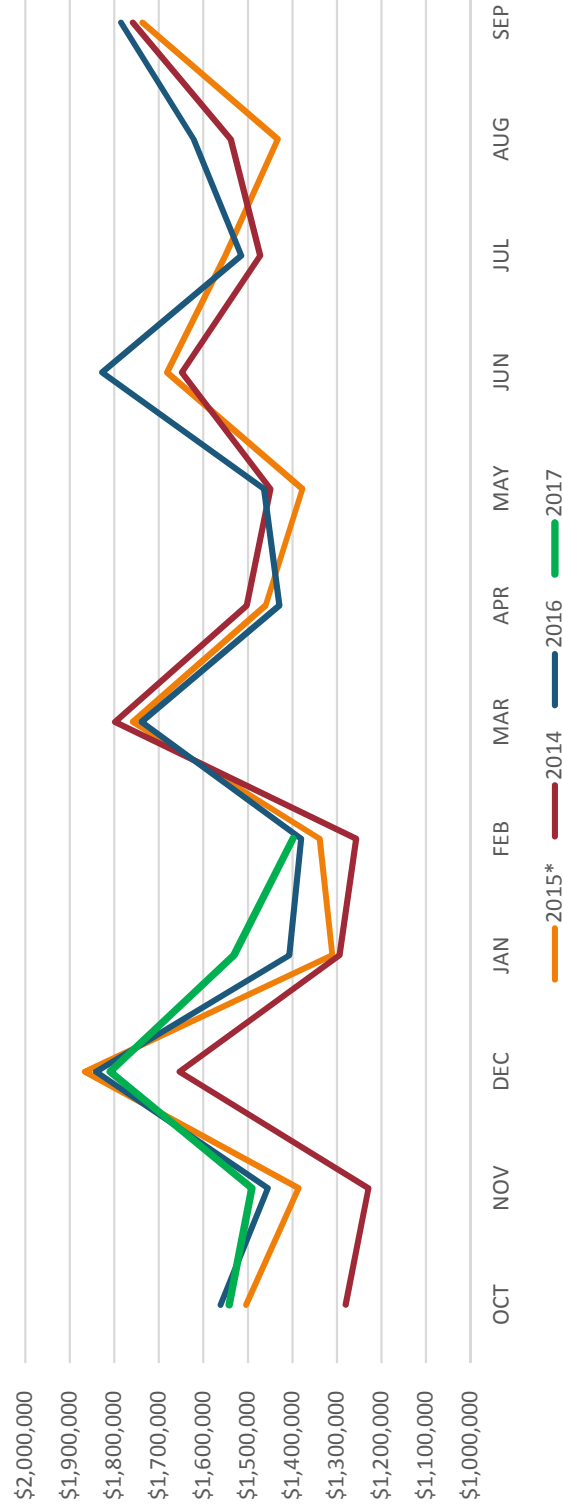
⁽³⁾ Health claim rebates were received from previous vendor, Catamaran, due to their not meeting performance agreement requirements.

⁽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
 March 31, 2017
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2017 Amended Budget
Revenues					
Operating Revenues					
Inventory Mark-up	\$ 0	\$ 0	\$ (0)	-61.2%	\$ 10
Fuel Mark-up	29	27	2	6.3%	55
<i>Total Operating Revenues</i>	<u>29</u>	<u>28</u>	<u>2</u>	<u>5.9%</u>	<u>65</u>
Non-Operating Revenues					
Interest Income	0	0	(0)	-61.2%	0
Misc. Revenues	5	5	(0)	-8.3%	1
Transfers from Other Funds	114	114	0	0.0%	228
<i>Total Non-Operating Revenues</i>	<u>118</u>	<u>119</u>	<u>(1)</u>	<u>-0.4%</u>	<u>229</u>
Total Revenues	<u>148</u>	<u>147</u>	<u>1</u>	<u>0.8%</u>	<u>293</u>
Expenditures					
Operating Expenses					
Salaries and Benefits	97	98	(1)	-0.8%	195
Supplies	7	9	(2)	-17.3%	18
Maintenance	1	1	(0)	-42.2%	2
Other Services and Charges	41	38	3	7.8%	76
Total Expenditures	<u>145</u>	<u>145</u>	<u>0</u>	<u>0.1%</u>	<u>291</u>
Net Increase/(Decrease)	2	1	1	68.9%	3
Beginning Operating Funds	(7)	(7)			(1)
Ending Operating Funds	<u>\$ (5)</u>	<u>\$ (6)</u>	<u>\$ 1</u>	<u>-15.8%</u>	<u>\$ 2</u>
Days of Operating Funds	(6)	(7)			2
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

