



CITY OF BRYAN
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UNAUDITED
QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2016

FOR TWELVE MONTHS ENDING SEPTEMBER 30, 2016

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CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2016 Amended Budget
Governmental Funds				
General	\$ (1,581)	\$ (8,764)	\$ 7,183	\$ (8,764)
Hotel/Motel Tax	387	(418)	805	(418)
Oil & Gas Fund	341	-	341	-
Capital Reserve Fund	1,208	-	1,208	-
Debt Service	74	(690)	764	(690)
Street Improvement Fund	(1,103)	(12,461)	11,358	(12,461)
Drainage Improvement	211	(131)	341	(131)
TIRZ #10-Traditions	72	11	60	11
TIRZ #19-Nash Street	3	11	(8)	11
TIRZ #21-Downtown Bryan	60	(105)	165	(105)
TIRZ #22-Target	(1)	(3)	2	(3)
TIRZ #22-North	(31)	(22)	(9)	(22)
Community Development	(5)	(191)	186	(191)
Grant Fund	22	-	22	-
Court Technology	1	9	(8)	9
Miscellaneous Trusts	(629)	-	(629)	-
Enterprise Funds				
BTU - City	(749)	161	(909)	161
BTU Rural	(240)	490	(730)	490
Water	2,507	(1,560)	4,067	(1,560)
Wastewater	1,761	(7,533)	9,293	(7,533)
Solid Waste	(310)	(620)	309	(620)
Airport	(69)	(145)	76	(145)
Bryan Commerce & Development	51	(1,257)	1,308	(1,257)
Internal Service Funds				
Self-Insurance Fund	217	(331)	548	(331)
Employee Benefits Fund	(180)	(221)	41	(221)
Warehouse Fund	57	(1)	58	(1)
Change in Fund Balance	\$ 2,072	\$ (33,771)	\$ 35,843	\$ (33,771)

General Fund

The General Fund ending unassigned fund balance at September 30, 2016 was \$7,169k, or 36 days over budget. The General Fund balance of \$30,400k is down from the June 30, 2016 balance of \$31,881k as expenditures are traditionally higher and overall revenues are lower in Q3 and Q4. The ending fund balance for the General Fund was \$4,973k higher than initial projections. A discussion of the revenue and expenditure variances leading to this higher fund balance are noted below.

Revenue Narrative

Through September of FY16, General Fund Revenues are \$2,533kk, or 5.2%, over budget. Revenue variances are primarily due to increased Sales Tax revenues, charges for services, building permits, and miscellaneous revenues. Notable revenue variances include:

Sales tax: Actual sales tax receipts of \$19,026k through September FY16 are \$1,194k, or 6.7%, over budget, and are \$622k or 3.4% above FY15 collections through the same period. Increases in Food Service businesses more than offset reductions in collections in Oil and Gas related businesses.

Property tax: Property tax revenue collections of \$18,704 are \$377k or 2.0% under budget through September FY16. This variance is primarily due to reductions in assessed values after the levy was accepted. Additionally, collection rates are slightly lower than previous years.

Licenses and Permits: Licenses and permits are \$471k or 74.4% over budget through September FY16. This variance is due to several large construction projects for BISD, Traditions, and others that were started in FY16.

Charges for Services: Ambulance revenues of \$2,212k are \$478k or 27.6% over budget. Parkland Dedication Fees of \$270k are \$220k or 440% over budget for the year due to increased development activity. Animal Shelter revenues of \$199k are \$66k or 49.6% over budget due to donations of \$110k. The remainder of the variance is due to increases in plat fees, plan review, and other miscellaneous revenues.

Fines: Year to date fine revenues of \$1,671k are under budget by \$167k, or 9.1% due to a continuing decrease in the number of citations filed.

Miscellaneous: Miscellaneous revenues are over budget by \$593k or 43.2%. This variance is due to unbudgeted revenues from the Texas Ambulance Supplemental Payment Program. In early FY16 the City received \$248k for ambulance transports from FY14. In September of FY16 the City received \$700k for ambulance transport from FY15. This variance is primarily offset by the Payment-in-lieu of Taxes (PILOT) from Axis budgeted at \$350k in FY16 that was not collected. Axis has been billed for PILOT payments of \$887k in FY17.

Expenditure Narrative

Overall, General Fund operating expenditures are \$4,834k or 6.8% below the FY16 budget estimate. 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 under budget by \$804k, or 2.3%. Salaries and benefits are below budget \$711k primarily due to vacancies in Fire. Capital expenditures are below budget by \$250k related to the timing of vehicle purchases in Police. This variance is offset primarily by maintenance costs being over budget \$99k.

Public Works: Public works is under budget by \$999k, or 16.2%. This is primarily due to timing of street maintenance projects and vacancies. Some street maintenance and other capital projects were budgeted in this department but these projects were funded using FY16 debt. Notable projects are South College Avenue reconstruction and the CHI St. Joseph Hospital area maintenance and reconstruction.

Community Services: Community Services is under budget by \$1,403k or 13.3%. Parks Improvement Plan projects totaling \$1,361k were began in FY16 but were not completed. These projects will be completed in FY17.

Support Services: Support Services is under budget by \$514k or 6.0%. These variances are due to staff vacancies and maintenance and supplies being under budget.

General Administration and Non-Departmental: General Administration is below budget \$435k or 10.2%. Salaries are below budget due to vacancies. Remaining variances are due to professional services, miscellaneous, and other non-capital expenditures. Non-Departmental is below budget by \$598k. Economic development payments to Bryan and Brazos County Economic Development Foundation (BBCEDF) of \$324k were not needed. Additional economic development incentives of \$427k were not earned and therefore not paid in FY16.

CITY OF BRYAN, TEXAS
General Fund Summary
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
<u>Revenues:</u>					
City Sales Tax	\$ 19,026	\$ 17,832	\$ 1,194	6.7%	\$ 17,832
Property Tax	18,704	19,080	(377)	-2.0%	19,080
Franchise Fees	2,038	2,145	(107)	-5.0%	2,145
Licenses & Permits	1,105	634	471	74.4%	634
Grants	1,230	1,158	73	6.3%	1,158
Charges for Services	5,031	4,200	832	19.8%	4,200
Fines	1,671	1,838	(167)	-9.1%	1,838
Miscellaneous/Shared Tax	1,967	1,374	593	43.2%	1,374
Land/Property Sales	24	3	21	793.4%	3
Subtotal Revenues	50,796	48,263	2,533	5.2%	48,263
ROW Payments	13,734	13,963	(229)	-1.6%	13,963
Transfers In	54	10	44	443.9%	10
Total Revenues, Transfers & ROW	64,585	62,236	2,349	3.8%	62,236
<u>Expenditures :</u>					
Public Safety	34,222	35,026	(804)	-2.3%	35,026
Public Works	5,152	6,151	(999)	-16.2%	6,151
Development Services	2,180	2,260	(80)	-3.5%	2,260
Community Services	9,170	10,573	(1,403)	-13.3%	10,573
Support Services	7,995	8,509	(514)	-6.0%	8,509
General Administration	3,811	4,246	(435)	-10.2%	4,246
Non-departmental	6,702	7,301	(598)	-8.2%	7,301
Administrative Reimbursements	(3,067)	(3,067)	-	0.0%	(3,067)
Operating Expenditures	66,166	71,000	(4,834)	-6.8%	71,000
Net Increase/(Decrease)	(1,581)	(8,764)	7,183	-82.0%	(8,764)
Beginning Fund Balance	35,368	35,368	-	0.0%	35,368
Ending Fund Balance	33,787	26,604	7,183	27.0%	26,604
Reductions for Encumbrances & other					
Restricted Assets	3,387	3,373	14		3,373
Ending Unassigned Fund Balance	\$ 30,400	\$ 23,231	\$ 7,169	30.9%	\$ 23,231
# of Days of Reserve	154	118	36		118
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 11,833	\$ 11,833			\$ 11,833
Target Operating Reserve					
100 Days of Operating Expenses	\$ 19,723	\$ 19,723			\$ 19,723

CITY OF BRYAN, TEXAS

Hotel Tax Fund

September 30, 2016

(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
Revenues					
Room Tax Receipts	\$ 1,182	\$ 1,194	\$ (12)	-1.0%	\$ 1,194
Interest Income	14	6	8	134.0%	6
Total Revenues	1,196	1,200	(4)	-0.3%	1,200
Expenditures					
Program Grants					
Convention & Visitors Bureau	385	382	3	0.9%	382
Veterans Memorial	25	25	-	0.0%	25
Arts Council	96	96	-	0.0%	96
Downtown Bryan Association	120	120	-	0.0%	120
Chamber of Commerce	5	5	-	0.0%	5
Park Programs/Projects ⁽¹⁾	-	600	(600)	0.0%	600
Subtotal Program Grants	631	1,228	(597)	-48.6%	1,228
Single Purpose/Events Grants ⁽²⁾					
	-	390	(390)	0.0%	390
7 on 7 Championship (CVB)	2		2	0.0%	
BCS Grand Slam	3		3	0.0%	
Brazos Valley Fair & Expo	2		2	0.0%	
Brazos Valley Youth Soccer Assoc.	5		5	0.0%	
Bryan Lady Cobras	2		2	0.0%	
CSE, Inc.	3		3	0.0%	
Diamonds & Dirt Classic, LLC	4		4	0.0%	
Laxpalooza Lacrosse Tournaments, LLC	1		1	0.0%	
Lone Star Softball, LLC	10		10	0.0%	
Messina Hof Wine Cellar	6		6	0.0%	
Softball Players Association, LLC	0		0	0.0%	
South Texas Youth Soccer Assoc.	3		3	0.0%	
SW Electrical Metering Assoc.	0		0	0.0%	
STX Events, LLC	3		3	0.0%	
TAMU Athletic Dept.	9		9	0.0%	
Texas 4-H Foundation	10		10	0.0%	
Texas Reds -DBA	110		110	0.0%	
Texas A&M Foundation	1		1	0.0%	
Texas Veterinary Medical Assoc.	0		0	0.0%	
Texas Color Guard Circuit	4		4	0.0%	
Traffic Signs-Alphagraphics	0		0	0.0%	
Subtotal Single Purpose/Event Grants	178	390	(212)	-54.4%	390
Total Expenditures	810	1,618	(809)	-50.0%	1,618
Net Increase/(Decrease)	387	(418)	805	-192.5%	(418)
Beginning Operating Funds	1,658	1,658			1,658
Ending Operating Funds	\$ 2,044	\$ 1,240	\$ 805		\$ 1,240
Days of Operating Funds	455	276	179		276
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 270	\$ 270			\$ 270

⁽¹⁾ This budget represents possible HOT funded capital projects identified in FY16. No projects were approved by council in FY16.

CITY OF BRYAN, TEXAS
Oil & Gas Fund ⁽¹⁾
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
<u>Revenues</u>					
Property Taxes ⁽²⁾	\$ 174	\$ -	\$ 174	0.0%	\$ -
Royalties	164	-	164	0.0%	-
Leases	-	-	-	0.0%	-
Interest Income	2	-	2	0.0%	-
Subtotal Revenues	341	-	341	0.0%	-
Transfer in (mineral property taxes)	-	-	-	0.0%	-
Transfer in (prior year royalties & leases)	-	-	-	0.0%	-
Subtotal Transfers in	-	-	-	0.0%	-
Total Revenues	341	-	341	0.0%	-
<u>Expenditures</u>					
Transfer out	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	341	-	341	0.0%	-
Beginning Operating Funds	-	-	-	-	-
Ending Operating Funds	\$ 341	\$ -	\$ 341	0.0%	\$ -

Operating Funds = Working Capital

⁽¹⁾ The Oil and Gas Fund was created in FY16 therefore no budgeted expenditures or revenues for this fund in FY16

⁽²⁾ Property tax revenues are based on values prepared by Brazos Central Appraisal District. Revenues are estimated based on values.

CITY OF BRYAN, TEXAS
Capital Reserve Fund
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
<u>Revenues</u>					
Interest Income	\$ 7	\$ -	\$ 7	0.0%	\$ -
Transfer in ⁽¹⁾	1,201	-	1,201	0.0%	-
Total Revenues	1,208	-	1,208	0.0%	-
<u>Expenditures</u>					
Transfer out	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	1,208	-	1,208	0.0%	-
Beginning Operating Funds	-	-			-
Ending Operating Funds	\$ 1,208	\$ -	\$ 1,208	0.0%	\$ -

Operating Funds = Working Capital

⁽¹⁾ On May 10, 2016, City Council approved a transfer of \$1,201k from BCD to the Capital Reserve Fund. This transfer included revenue from sale of lots in Traditions \$1,053k; Lot sale at 607 N. Main St. \$119k; Sale of Downtown Lot 1 of the Bryan Original Townsite \$29k. All property sales in FY 16 were unbudgeted.

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
September 30, 2016
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
Property Tax	\$ 7,837	\$ 7,923	\$ (86)	-1.1%	\$ 7,923
Interest Income	37	27	11	40.4%	27
Brazos County Payment	250	250	-	0.0%	250
BVSWMA (Interest on Notes Receivable)	398	398	0	0.0%	398
Misc. Revenues	3	-	-	0.0%	-
Debt Issue Premium	83	-	-	0.0%	-
Subtotal Revenues	8,609	8,598	-	0.0%	8,598
Transfers In ⁽¹⁾	2,139	2,116	24	1.1%	2,116
<i>Total Non-Operating Revenues</i>	2,139	2,116	24	0.0%	2,116
Total Revenues	10,748	10,714	24	0.2%	10,714
<u>Expenditures</u>					
Debt Payments ⁽¹⁾	10,673	11,394	(720)	-6.3%	11,394
Paying Agent Fees	3	10	(7)	-70.0%	10
Total Expenditures	10,757	11,404	(646)	94.3%	11,404
Net Increase/(Decrease)	74	(690)	764	-110.7%	(690)
Beginning Operating Funds	1,824	1,824			1,824
Ending Operating Funds	\$ 1,898	\$ 1,134	\$ 764	67.3%	\$ 1,134
Days of Operating Funds	60	36	24		36
Operating Reserve					
30 Days of Operating Expenses	\$ 950	\$ 950			\$ 950

⁽¹⁾ FY16 Budget assumed FY16 debt would be issued earlier in the year. No debt service payments were required on Series 2016 debt in FY16.

CITY OF BRYAN, TEXAS
Street Improvement Fund
September 30, 2016
(in thousands)

	YTD	YTD	YTD	YTD	FY2016
<u>Revenues</u>	Actual	Budget	Budget	Variance	Amended
			Variance	%	Budget
Fees & Other ⁽¹⁾	\$ 5,647	\$ 5,480	\$ 167	3.0%	\$ 5,480
Interest Income	71	50	21	41.6%	50
Total Revenues	5,718	5,530	188	3.4%	5,530
<u>Expenditures</u>					
Street Maintenance ⁽²⁾	6,150	17,475	(11,325)	-64.8%	17,475
Alloc. Costs from City Dept.	160	160	-	0.0%	160
Misc.	15	-	15	0.0%	-
Annual Capital	71	-	71	0.0%	-
Transfers	207	207	0	0.0%	207
Billing Charges	218	150	68	45.6%	150
Total Expenditures	6,821	17,991	(11,170)	-62.1%	17,991
Net Increase/(Decrease)	(1,103)	(12,461)	11,358	-91.1%	(12,461)
Beginning Operating Funds	12,016	12,016			12,016
Ending Operating Funds ⁽³⁾	\$ 10,913	\$ (445)	\$ 11,358	-2550.7%	\$ (445)
Days of Operating Funds	218	(9)	227		(9)
Target Operating Reserve					
60 Days of Operating Expenses	\$ 2,999	\$ 2,999			\$ 2,999

Operating Funds = Working Capital

⁽¹⁾ Transportation Fees are \$178k over budget due to new businesses and residential construction.

⁽²⁾ Variance due to timing of ongoing street maintenance projects including: Old Hearne Rd Construction, W. 26th St Construction, St. Joseph Hospital Area, Main St. Construction, Fire Station #2 Construction, and other minor projects.

⁽³⁾ Amended budget deficit is due to current and prior year purchase orders that were planned for the current year. FY16 projections show that those maintenance projects will be completed in FY17 and FY18.

CITY OF BRYAN, TEXAS

Drainage Fund

September 30, 2016

(in thousands)

	YTD	YTD	YTD	YTD	FY2016
Revenues	Actual	Budget	Budget	Variance	Amended
			Variance	%	Budget
Fees	\$ 942	\$ 900	\$ 42	4.7%	\$ 900
Interest Income	18	4	14	387.9%	4
Total Revenues	960	904	57	6.3%	904
Expenditures					
Storm System/Contr. Eng/Planning ⁽¹⁾	583	866	(283)	-32.7%	866
Alloc. Costs from City Dept.	118	118	-	0.0%	118
Utility Admin reimbursement	50	50	(0)	0.0%	50
Misc.	(2)	-	(2)	0.0%	-
Total Expenditures	750	1,034	(285)	-27.5%	1,034
Net Increase/(Decrease)	211	(131)	341	-261.2%	(131)
Beginning Operating Funds	2,303	2,303			2,303
Ending Operating Funds	\$ 2,514	\$ 2,172	\$ 341	15.7%	\$ 2,172
Days of Operating Funds	875	756	119		756
Target Operating Reserve					
60 Days of Operating Expenses	\$ 172	\$ 172			\$ 172

Operating Funds = Working Capital

⁽¹⁾ Variance due to timing of ongoing storm system projects including: Old Hearne Rd construction, Burton Creek Channel Maintenance, and other minor projects. Projects are scheduled to be completed in FY17 and FY18.

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 1,356	\$ 1,357	\$ (1)	-0.1%	\$ 1,357
Property tax - County	900	879	21	2.4%	879
Interest Income	6	1	5	480.7%	1
Total Revenues	2,262	2,236	25	101.1%	2,236
<u>Expenditures</u>					
Transfer to Debt Service Fund	1,315	1,300	15	1.2%	1,300
Contractual & Professional Services	875	925	(50)	-5.4%	925
Administrative Reimb. to General Fund	-	-	-	0.0%	-
Total Expenditures	2,190	2,225	(35)	-1.6%	2,225
Net Increase/(Decrease)	72	11	60	527.9%	11
Beginning Operating Funds	181	181			181
Ending Operating Funds	\$ 253	\$ 193	\$ 60	31.2%	\$ 193
Target Operating Reserve	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 158	\$ 158	\$ 0	0.3%	\$ 158
Interest Income	1	0	0	102.8%	0
Total Revenues	159	158	1	0.5%	158
<u>Expenditures</u>					
Transfer to Debt Service Fund	146	138	9	6.3%	138
Transfer to General Fund	10	10	-	0.0%	10
Total Expenditures	156	148	9	5.9%	148
Net Increase/(Decrease)	3	11	(8)	-73.8%	11
Beginning Operating Funds	50	50			50
Ending Operating Funds	\$ 52	\$ 60	\$ (8)	-13.0%	\$ 60
Target Operating Reserve	50	50			50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 103	\$ 105	\$ (1)	-1.3%	\$ 105
Interest	2	1	2	296.6%	1
Total Revenues	106	105	0	0.3%	105
<u>Expenditures</u>					
Contractual Services ⁽¹⁾	1	166	(165)	-99.2%	166
Transfer to General Fund	44	44	-	0.0%	44
Total Expenditures	46	211	(165)	-78.3%	211
Net Increase/(Decrease)	60	(105)	165	-156.7%	(105)
Beginning Operating Funds	263	263			263
Ending Operating Funds	\$ 322	\$ 157	\$ 165	105.0%	\$ 157
Target Operating Reserve	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

⁽¹⁾ Downtown façade improvement grant is based on applications received. Applications have been received for 8 projects that are projected to be completed in FY17.

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 157	\$ 161	\$ (4)	-2.5%	\$ 161
Property tax - County	115	108	6	5.9%	108
Rollback Taxes	-	-	-	0.0%	-
Interest Income	1	1	(0)	-39.6%	1
Total Revenues	272	270	2	0.7%	270
Transfers from Other Funds	75	75	-	0.0%	75
Total Revenues and Transfers In	347	345	2	100.6%	345
<u>Expenditures</u>					
Transfer to Debt Service	349	349	(0)	0.0%	349
Total Expenditures	349	349	(0)	0.0%	349
Net Increase/(Decrease)	(1)	(3)	2	-62.3%	(3)
Beginning Operating Funds	17	17			17
Ending Operating Funds	\$ 16	\$ 14	\$ 2	14.4%	\$ 14
Target Operating Reserve	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - North Fund Summary
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
<u>Revenues</u>					
Property tax - City	\$ 119	\$ 99	\$ 20	20.6%	\$ 99
Property tax - County	71	66	5	7.0%	66
Rollback Taxes	-	35	(35)	0.0%	35
Interest Income	1	0	1	1121.7%	0
Total Revenues	191	200	(9)	-4.4%	200
Transfers from Other Funds	-	-	-	0.0%	-
Total Revenues and Transfers In	191	200	(9)	95.6%	200
<u>Expenditures</u>					
Contractual Services	100	100	-	0.0%	100
Transfer to Debt Service	123	123	(0)	0.0%	123
Total Expenditures	223	223	(0)	0.0%	223
Net Increase/(Decrease)	(31)	(22)	(9)	39.4%	(22)
Beginning Operating Funds	196	196			196
Ending Operating Funds	\$ 165	\$ 173	\$ (9)	-5.1%	\$ 173

Operating Funds = Working Capital

⁽¹⁾ Rollback tax revenue budget was based on estimates from the developer of \$55k for rollback taxes on property sold in August 2016. Payment was received in FY17 and is recognized as revenue in FY17.

CITY OF BRYAN, TEXAS
 BTU - City
 September 30, 2016
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues					
Retail ⁽¹⁾	\$ 45,927	\$ 47,765	\$ (1,838)	-3.8%	\$ 47,765
Wholesale	24,083	24,634	(551)	-2.2%	24,634
Fuel Revenues ⁽²⁾	71,333	81,237	(9,904)	-12.2%	81,237
Regulatory Charge Pass Thru	15,841	15,721	120	0.8%	15,721
TCOS Revenue	27,620	26,880	741	2.8%	26,880
Other Operating Revenues	2,820	2,260	559	24.8%	2,260
<i>Total Operating Revenues</i>	187,625	198,498	(10,874)	-5.5%	198,498
Non-Operating Revenues					
Interest Income	652	187	465	248.4%	187
Total Revenues	188,277	198,685	(10,408)	-5.2%	198,685
Expenditures					
Operating Expenses					
Energy Cost ⁽³⁾	71,333	81,237	(9,904)	-12.2%	81,237
Capacity Cost ⁽⁴⁾	29,998	30,673	(674)	-2.2%	30,673
TCOS Expense	15,841	15,721	120	0.8%	15,721
TCOS Expense - Wholesale	3,073	3,474	(401)	-11.5%	3,474
Departmental Expenses	24,123	23,976	147	0.6%	23,976
Admin. Reimbursement to COB	769	895	(126)	-14.1%	895
Admin. Reimbursement from COB	(1,516)	(1,576)	60	-3.8%	(1,576)
<i>Total Operating Expenses</i>	143,621	154,400	(10,779)	-7.0%	154,400
Non-Operating Expenses					
Annual Capital ⁽⁵⁾	11,320	9,584	1,735	18.1%	9,584
Right of Way Payments	11,909	12,300	(391)	-3.2%	12,300
Debt Service	22,176	22,241	(65)	0.0%	22,241
<i>Total Non-Operating Expenses</i>	45,405	44,125	1,280	2.9%	44,125
Total Expenditures	189,026	198,525	(9,499)	(0)	198,525
Net Increase/(Decrease)	(749)	161	(909)	-566.1%	161
Beginning Operating Cash ⁽⁶⁾	47,165	35,249	11,916	33.8%	35,249
Release of Collateral ⁽⁶⁾	4,500	8,379	(3,879)	-46.3%	8,379
Ending Operating Cash	\$ 50,916	\$ 43,789	\$ 7,127	16.3%	\$ 43,789
Rate Stabilization Fund					
Total	\$ 1,692	\$ 1,684	8	0.5%	\$ 1,684
Total	\$ 52,608	\$ 45,473	\$ 7,135	15.7%	\$ 45,473
Days of Operating Funds	123	106			106
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 38,600	\$ 38,600			\$ 38,600
Target Operating Reserve					
110 Days of Operating Expenses	\$ 47,178	\$ 47,178			\$ 47,178

- 1) Retail base revenue is lower than budget due to lower transmission voltage sales.
- 2) Fuel revenue is lower than budget due to lower gas prices eliminating the need to implement a rate change.
- 3) Energy costs are lower than budget due to lower gas prices.
- 4) Capacity Cost is lower than budget due to a refund from TMPA related to FY15 activity.
- 5) Capital expenditures are higher than budget due to increased production related construction.
- 6) Beginning cash was higher than budget due to significantly lower collateral requirements related to gas hedges. This also reduced the amount released from collateral during the year.

CITY OF BRYAN, TEXAS
BTU - Rural
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues	23,032	23,096	(64)	-0.3%	23,096
Fuel Revenues ⁽¹⁾	13,933	14,468	(534)	-3.7%	14,468
Regulatory Charge Pass Thru	4,541	4,469	71	1.6%	4,469
Other Operating Revenues	425	316	109	34.5%	316
<i>Total Operating Revenues</i>	<u>41,931</u>	<u>42,349</u>	<u>(418)</u>	<u>-1.0%</u>	<u>42,349</u>
Non-Operating Revenues					
Interest Income	41	44	(3)	-6.6%	44
Total Revenues	<u>41,972</u>	<u>42,393</u>	<u>(421)</u>	<u>-1.0%</u>	<u>42,393</u>
Expenditures					
Operating Expenses					
Purchased Power - Base	16,375	16,531	(157)	-0.9%	16,531
Purchased Power - Fuel ⁽²⁾	13,933	14,468	(534)	-3.7%	14,468
Regulatory Charge	4,541	4,469	71	1.6%	4,469
Departmental Expenses	1,664	1,701	(37)	-2.2%	1,701
All Other	36	25	11	42.8%	25
<i>Total Operating Expenses</i>	<u>36,549</u>	<u>37,195</u>	<u>(646)</u>	<u>-1.7%</u>	<u>37,195</u>
Non-Operating Expenses					
Annual Capital ⁽³⁾	4,462	2,817	1,645	58.4%	2,817
Debt Service ⁽⁴⁾	1,201	1,891	(690)	0.0%	1,891
<i>Total Non-Operating Expenses</i>	<u>5,663</u>	<u>4,708</u>	<u>955</u>	<u>20.3%</u>	<u>4,708</u>
Total Expenditures	<u>42,212</u>	<u>41,903</u>	<u>309</u>	<u>0.7%</u>	<u>41,903</u>
Net Increase/(Decrease)	(240)	490	(730)	-148.9%	490
Beginning Operating Cash	5,859	6,234	(375)		6,234
Ending Operating Cash	<u>\$ 5,620</u>	<u>\$ 6,725</u>	<u>\$ (1,105)</u>	<u>-16.4%</u>	<u>\$ 6,725</u>
Days of Operating Funds	<u>54</u>	<u>65</u>			<u>65</u>
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	\$ 4,649	\$ 4,649			\$ 4,649

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

2) Fuel purchased power is lower than budget due to lower gas prices.

3) Capital expenditures are higher than budget due to increased capital work and to the timing of the issuance of bond funds.

4) Debt service is lower due to the timing of the issuance of the Series FY16 Bonds.

CITY OF BRYAN, TEXAS
Water Fund Summary
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
Revenues					
Operating Revenues					
Water Sales ⁽¹⁾	\$ 12,599	\$ 12,291	\$ 308	2.5%	\$ 11,610
Water Penalties	130	136	(6)	-4.6%	136
Miscellaneous	-	0	(0)	0.0%	681
<i>Total Operating Revenues</i>	<u>12,729</u>	<u>12,427</u>	<u>302</u>	<u>2.4%</u>	<u>12,427</u>
Non-Operating Revenues					
Interest Income	52	25	27	109.9%	25
Water Tap Fees	140	85	55	64.5%	85
Oil & Gas Royalty	0	2	(1)	-96.2%	2
Inventory markup	23	18	5	27.1%	18
Miscellaneous non-operating income	42	90	(48)	-53.5%	90
Transfers from Other Funds	42	42	-	0.0%	42
<i>Total Non-Operating Revenues</i>	<u>287</u>	<u>262</u>	<u>25</u>	<u>9.6%</u>	<u>262</u>
Total Revenues	<u>13,016</u>	<u>12,689</u>	<u>327</u>	<u>2.6%</u>	<u>12,689</u>
Expenditures					
Operating Expenses					
Water Administration	1,643	586	1,057	180.6%	566
Water Production ⁽²⁾	2,719	3,113	(394)	-12.6%	3,113
Water Distribution ⁽³⁾	2,089	2,332	(243)	-10.4%	2,332
General & Admin. Reimbursement	463	463	0	0.0%	463
Transfer to Other Funds	69	58	11	19.8%	58
Transfer to BTU	492	433	59	13.5%	433
<i>Total Operating Expenses</i>	<u>7,476</u>	<u>6,984</u>	<u>491</u>	<u>7.0%</u>	<u>6,964</u>
Non-Operating Expenses					
Annual Capital ⁽⁴⁾	1,206	2,807	(1,601)	-57.0%	2,827
Right of Way Payments	631	634	(3)	-0.4%	634
Paying Agent Fee & Misc. Debt Expense	1	15	(14)	-91.5%	15
Bond Sale Expense	-	40	(40)	0.0%	40
Debt Service	1,194	3,768	(2,574)	-68.3%	3,768
<i>Total Non-Operating Expenses</i>	<u>3,033</u>	<u>7,264</u>	<u>(4,231)</u>	<u>-58.2%</u>	<u>7,284</u>
Total Expenditures	<u>10,509</u>	<u>14,249</u>	<u>(3,740)</u>	<u>-26.2%</u>	<u>14,249</u>
Net Increase/(Decrease)	2,507	(1,560)	4,067	-260.7%	(1,560)
Beginning Operating Funds	6,351	6,351			6,351
Ending Operating Funds	<u>\$ 8,857</u>	<u>\$ 4,791</u>	<u>\$ 4,067</u>	<u>84.9%</u>	<u>\$ 4,791</u>
Days of Operating Funds	458	248			248
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,161	\$ 1,161			\$ 1,161

Operating Funds = Working Capital

⁽¹⁾ Variance is primarily due to higher than expected sales to Wickson Water late in the fiscal year.

⁽²⁾ The following items are under budget: Salaries and Benefits \$90k (currently no vacancies-due to vacancies earlier in the year); ongoing maintenance projects \$120k due to timing-various locations; Contractual Engineer/Planning \$60k and Utilities \$99k.

⁽³⁾ The following items are under budget: Maintenance \$77k; Supplies \$49k; Misc. Charges \$45k; and Salaries and Benefits \$40k.

⁽⁴⁾ Variances are related to timing of projects including: Sterling Northgate line extension, Old Hearne/Wilkes reconstruction, W. 26th St rehab, and AMI meter project.

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Sewer System Revenue	\$ 12,161	\$ 12,115	\$ 46	0.4%	\$ 12,115
Sewer Penalties	121	135	(14)	-10.5%	135
Miscellaneous	5	5	(0)	-6.4%	5
Pretreatment Fees	612	405	207	51.2%	405
Oil/Gas Permit Fees	43	32	11	34.4%	32
Mobile Food Vendors	13	1	11	950.0%	1
Hauler & Sewer Inspection Fees	7	8	(2)	-22.3%	8
<i>Total Operating Revenues</i>	<u>12,961</u>	<u>12,701</u>	<u>260</u>	<u>2.0%</u>	<u>12,701</u>
Non-Operating Revenues					
Sewer Tap Fees	91	60	31	51.0%	60
Miscellaneous-Non Operating	26	24	3	10.9%	24
Transfers from Other Funds	143	143	0	0.0%	143
Interest Income	75	50	25	50.1%	50
<i>Total Non-Operating Revenues</i>	<u>349</u>	<u>277</u>	<u>72</u>	<u>26.2%</u>	<u>277</u>
Total Revenues	<u>13,310</u>	<u>12,978</u>	<u>332</u>	<u>2.6%</u>	<u>12,978</u>
<u>Expenditures</u>					
Operating Expenses					
Wastewater Administration	509	420	89	21.2%	469
Wastewater Collection	1,805	1,877	(72)	-3.8%	1,877
Wastewater Pre-Treatment	62	92	(30)	-32.6%	92
Wastewater Treatment ⁽¹⁾	2,342	2,991	(649)	-21.7%	2,991
Environmental Services	551	581	(30)	-5.2%	581
General & Admin Reimbursement	518	518	(0)	0.0%	518
Transfer to Other Funds	47	35	11	32.6%	35
Transfer to BTU	469	412	56	13.7%	412
<i>Total Operating Expenses</i>	<u>6,303</u>	<u>6,927</u>	<u>(624)</u>	<u>-9.0%</u>	<u>6,976</u>
Non-Operating Expenses					
Annual Capital ⁽²⁾	3,612	9,408	(5,796)	-61.6%	9,359
Right of Way Payments	634	643	(10)	-1.5%	643
Paying Agent Fee	2	5	(3)	-58.9%	5
Debt Service	998	3,527	(2,528)	-71.7%	3,527
<i>Total Non-Operating Expenses</i>	<u>5,246</u>	<u>13,583</u>	<u>(8,337)</u>	<u>-61.4%</u>	<u>13,534</u>
Total Expenditures	<u>11,549</u>	<u>20,510</u>	<u>(8,961)</u>	<u>-43.7%</u>	<u>20,510</u>
Net Increase/(Decrease)	1,761	(7,533)	9,293	-123.4%	(7,533)
Beginning Operating Funds	10,569	10,569			10,569
Ending Operating Funds	<u>\$ 12,330</u>	<u>\$ 3,036</u>	<u>\$ 9,293</u>	<u>306.1%</u>	<u>\$ 3,036</u>
Days of Operating Funds	636	157			157
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,163	\$ 1,163			\$ 1,163

Operating Funds = Working Capital

⁽¹⁾ The following items are under budget: Maintenance \$280k, Salaries and Benefits \$105k (currently 6 vacancies), Supplies \$111k, Utilities \$52k, Professional Services \$30k, and Contractual Svcs. \$59k.

⁽²⁾ Variance is due to timing of projects: W 26th St Rehab, Old Hearne/Wilkes reconstruct, Hwy 21 E Sewer project, AMI meter project, and other small projects across svc area are ongoing and will be expensed in future periods.

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
Revenues					
Operating Revenues					
Residential Refuse	\$ 4,218	\$ 4,249	\$ (31)	-0.7%	\$ 4,249
Commercial Refuse	3,433	3,394	40	1.2%	3,394
Penalties	82	82	(0)	-0.3%	82
License & Permit Fees	51	40	11	27.2%	40
Recycling	33	30	3	10.2%	30
Miscellaneous	3	8	(5)	-63.2%	8
<i>Total Operating Revenues</i>	<u>7,820</u>	<u>7,803</u>	<u>18</u>	<u>0.2%</u>	<u>7,803</u>
Non-Operating Revenues					
Interest Income	33	19	14	75.7%	19
Transfers/Reimbursements	92	92	0	0.0%	92
<i>Total Non-Operating Revenues</i>	<u>151</u>	<u>111</u>	<u>40</u>	<u>36.5%</u>	<u>111</u>
Total Revenues	<u>7,971</u>	<u>7,913</u>	<u>58</u>	<u>0.7%</u>	<u>7,913</u>
Expenditures					
Operating Expenses					
Administration	4,702	4,742	(41)	-0.9%	4,742
Call Center	273	302	(29)	-9.6%	302
Recycling	340	396	(56)	-14.2%	396
<i>Total Operating Expenses</i>	<u>5,315</u>	<u>5,440</u>	<u>(126)</u>	<u>-2.3%</u>	<u>5,440</u>
Non-Operating Expenses					
General & Admin. Reimbursement	563	563	-	0.0%	563
Transfer to Wastewater	41	41	0	0.0%	41
Transfer to BTU	539	475	64	13.5%	475
Transfer to Other Funds	11	11	0	0.0%	11
Right of Way Use Fee	381	386	(5)	-1.4%	386
Annual Capital ⁽¹⁾	1,432	1,617	(185)	-11.4%	1,617
<i>Total Non-Operating Expenses</i>	<u>2,967</u>	<u>3,092</u>	<u>(126)</u>	<u>-4.1%</u>	<u>3,092</u>
Total Expenditures	<u>8,281</u>	<u>8,533</u>	<u>(251)</u>	<u>-2.9%</u>	<u>8,533</u>
Net Increase/(Decrease)	(310)	(620)	309	-49.9%	(620)
Beginning Operating Funds	4,881	4,881			4,881
Ending Operating Funds	<u>\$ 4,571</u>	<u>\$ 4,261</u>	<u>\$ 309</u>	<u>7.3%</u>	<u>\$ 4,261</u>
Days of Operating Funds	302	282			282
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 907	\$ 907			\$ 907

Operating Funds = Working Capital

⁽¹⁾ Variances are related to timing of projects including: \$35k budgeted for vehicles not spent, cost of vehicles was lower than expected; \$20k for gate replacement not expensed in FY16; \$114k budgeted for radios and expensed as a transfer to BTU in FY16 in the amount of 64k. Remainder of radios project will be expensed as a transfer to BTU in FY17.

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
Revenues					
Operating Revenues					
Rent	\$ 135	\$ 148	\$ (12)	-8.4%	\$ 148
Fuel Revenue ⁽¹⁾	363	458	(95)	-20.7%	458
<i>Total Operating Revenues</i>	<u>499</u>	<u>606</u>	<u>(107)</u>	<u>-17.7%</u>	<u>606</u>
Non-Operating Revenues					
Grants	-	50	(50)	0.0%	50
Interest Income	5	1	4	417.7%	1
Misc. Revenues	9	2	7	291.9%	2
Transfers from Other Funds	110	110	-	0.0%	110
<i>Total Non-Operating Revenues</i>	<u>125</u>	<u>163</u>	<u>(39)</u>	<u>-23.8%</u>	<u>163</u>
Total Revenues	<u>623</u>	<u>769</u>	<u>(146)</u>	<u>-19.0%</u>	<u>769</u>
Expenditures					
Operating Expenses					
Salaries and Benefits	141	132	9	6.5%	132
Supplies	14	9	5	49.3%	10
Fuel for Resale ⁽¹⁾	222	400	(178)	-44.4%	400
Maintenance	188	65	123	189.5%	12
Other Services and Charges	46	46	(0)	-0.1%	62
<i>Total Operating Expenses</i>	<u>611</u>	<u>653</u>	<u>(42)</u>	<u>-6.4%</u>	<u>616</u>
Non-Operating Expenses					
Debt Service	9	3	6	190.0%	3
Capital ⁽²⁾	53	242	(189)	-78.0%	242
General & Admin. Reimbursement	18	16	2	12.3%	53
<i>Total Non-Operating Expenses</i>	<u>81</u>	<u>262</u>	<u>(181)</u>	<u>-69.1%</u>	<u>299</u>
Total Expenditures	<u>692</u>	<u>914</u>	<u>(223)</u>	<u>-24.3%</u>	<u>914</u>
Net Increase/(Decrease)	(69)	(145)	76	-52.7%	(145)
Beginning Operating Funds	304	304			304
Ending Operating Funds	<u>\$ 235</u>	<u>\$ 159</u>	<u>\$ 76</u>	<u>48.2%</u>	<u>\$ 159</u>
Days of Operating Funds	137	93			93
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 103	\$ 103			\$ 103

Operating Funds = Working Capital

⁽¹⁾ Fuel prices continue to remain low.

⁽²⁾ Variances are related to timing of projects including: RAMP Grant projects budgeted for \$191k and TxDot Projects not performed in FY16. These projects are expected to be completed in a future period.

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
<u>Revenues</u>					
Gain on Sale of Assets ⁽¹⁾	\$ 1,295	\$ -	\$ 1,295	0.0%	\$ -
Interest Income	2	1	1	129.4%	1
Rental Income	0	1	(1)	-75.0%	1
Subtotal Revenues	1,297	2	1,295	0.0%	2
Transfers from Other Funds	-	35	(35)	0.0%	35
Total Revenues and Transfers In	1,297	37	1,260	0.0%	37
<u>Expenditures</u>					
Liability Insurance	4	4	(0)	0.0%	4
Miscellaneous Charges	1	50	(49)	-97.5%	50
Alloc Cost From City Dept.	39	39	(0)	0.0%	39
Transfer to Capital Reserve Fund ⁽²⁾	1,201	1,201	0	0.0%	1,201
Total Expenditures	1,246	1,294	(48)	-3.7%	1,294
Net Increase/(Decrease)	51	(1,257)	1,308	-104.1%	(1,257)
Beginning Operating Funds	464	464			464
Ending Operating Funds	\$ 515	\$ (794)	\$ 1,308	-164.9%	\$ (794)

⁽¹⁾ Sale of lots in Traditions \$572k; Lot sale at 607 N. Main St. \$119k; Mature Well Project proceeds \$161k; Downtown lot sales (Lot 1 & 2 of the Bryan Original Townsite) \$29k, Sale of Right of Way \$15k, and Viasat Sale \$734k.

⁽²⁾ On May 10, 2016, City Council approved a transfer of \$1,201k from BCD to the Capital Reserve Fund.

CITY OF BRYAN, TEXAS
Warehouse Fund Summary
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
Revenues					
Operating Revenues					
Inventory Mark-up	\$ 0	\$ 0	\$ (0)	-82.3%	\$ 0
Fuel Mark-up ⁽¹⁾	54	90	(36)	-40.0%	90
<i>Total Operating Revenues</i>	<u>54</u>	<u>90</u>	<u>(36)</u>	<u>-40.1%</u>	<u>90</u>
Non-Operating Revenues					
Interest Income	0	0	(0)	-82.3%	0
Misc. Revenues	10	9	1	9.3%	9
Transfers from Other Funds ⁽²⁾	291	207	84	40.7%	207
<i>Total Non-Operating Revenues</i>	<u>301</u>	<u>216</u>	<u>85</u>	<u>39.3%</u>	<u>216</u>
Total Revenues	<u>355</u>	<u>306</u>	<u>49</u>	<u>15.9%</u>	<u>306</u>
Expenditures					
Operating Expenses					
Salaries and Benefits	209	213	(4)	-1.8%	213
Supplies	10	17	(6)	-37.3%	17
Maintenance	1	2	(0)	-6.8%	2
Other Services and Charges	77	76	1	1.4%	76
Total Expenditures	<u>298</u>	<u>307</u>	<u>(9)</u>	<u>-3.0%</u>	<u>307</u>
Net Increase/(Decrease)	57	(1)	58	-10839.1%	(1)
Beginning Operating Funds	(58)	(58)			(58)
Ending Operating Funds ⁽³⁾	<u>\$ (1)</u>	<u>\$ (58)</u>	<u>\$ 58</u>	<u>-98.7%</u>	<u>\$ (58)</u>
Days of Operating Funds	(1)	(69)			(69)
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 51	\$ 51			\$ 51

Operating Funds = Working Capital

⁽¹⁾ Fuel prices continue to remain low.

⁽²⁾ In May 2016, an additional \$82k was transferred to the Warehouse Fund to cover the projected year end deficit. There was also a \$3k transfer in September to cover the year end deficit.

⁽³⁾ Transfer to warehouse to clear deficit budgeted in FY17.

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Defensive Driving Fees	\$ 3	\$ 2	\$ 1	66.0%	\$ 2
Liability/Workers Comp Ins Premiums ⁽¹⁾	2,472	2,255	217	9.6%	2,255
<i>Total Operating Revenues</i>	<u>2,475</u>	<u>2,257</u>	<u>218</u>	<u>9.7%</u>	<u>2,257</u>
Non-Operating Revenues					
Interest Income	13	7	6	76.2%	7
Miscellaneous revenues	7	-	7	0.0%	-
S/L Aggregate Refund ⁽²⁾	266	-	266	0.0%	-
Insurance Reimbursements	42	-	42	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>328</u>	<u>7</u>	<u>321</u>	<u>4420.8%</u>	<u>7</u>
Total Revenues	<u>2,803</u>	<u>2,264</u>	<u>539</u>	<u>23.8%</u>	<u>2,264</u>
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	477	479	(2)	-0.5%	479
Supplies	21	30	(9)	-30.2%	30
Maintenance	0	2	(2)	-76.9%	2
Other Services & Charges	135	153	(18)	-11.5%	153
Judgment & Damage Claims	28	40	(12)	-30.0%	40
Liability Insurance	476	473	2	0.4%	473
Claims Administration	45	45	0	0.0%	45
Workers Comp & Liability Claims	1,122	1,090	32	2.9%	1,090
<i>Total Operating Expenses</i>	<u>2,303</u>	<u>2,312</u>	<u>(9)</u>	<u>-0.4%</u>	<u>2,312</u>
Non-Operating Expenses					
Allocated Cost from City Depts.	183	183	0	0.0%	183
Transfer to Other Funds	100	100	-	0.0%	100
<i>Total Non-Operating Expenses</i>	<u>283</u>	<u>283</u>	<u>0</u>	<u>0.0%</u>	<u>283</u>
Total Expenditures	<u>2,586</u>	<u>2,595</u>	<u>(9)</u>	<u>-0.3%</u>	<u>2,595</u>
Net Increase/(Decrease)	217	(331)	548	-165.6%	(331)
Beginning Operating Funds	1,134	1,134			1,134
Ending Operating Funds	<u>\$ 1,351</u>	<u>\$ 803</u>	<u>\$ 548</u>	<u>68.2%</u>	<u>\$ 803</u>
Days of Operating Funds	210	125			125
Target Operating Reserve					
90 Days of Operating Expenses	\$ 578	\$ 578			\$ 578

Operating Funds = Working Capital

⁽¹⁾ Workers comp premiums are \$216k over budget due to rate increases after FY16 Budget was adopted.

⁽²⁾ Claims are offset by stop/loss aggregate refund. Refunds in FY16 are all related to FY13 claims.

CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
September 30, 2016
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2016 Amended Budget
Revenues					
Operating Revenues					
Employee Contributions	\$ 2,034	\$ 2,012	\$ 22	1.1%	\$ 2,012
City Contributions ⁽¹⁾	6,519	6,336	183	2.9%	6,336
Retiree Health Premiums	583	635	(52)	-8.2%	635
<i>Total Operating Revenues</i>	<u>9,136</u>	<u>8,983</u>	<u>153</u>	<u>1.7%</u>	<u>8,983</u>
Non-Operating Revenues					
Interest Income	20	11	9	82.2%	11
Stop/Loss Aggregate Refund	66	-	66	0.0%	-
Flex Admin Fee	10	11	(1)	-6.5%	11
Health Claim Rebates	205	75	130	173.0%	75
BISD Reimbursement	163	215	(52)	-24.3%	215
Transfers In	100	100	-	0.0%	100
<i>Total Non-Operating Revenues</i>	<u>564</u>	<u>412</u>	<u>152</u>	<u>36.9%</u>	<u>412</u>
Total Revenues	<u>9,700</u>	<u>9,395</u>	<u>305</u>	<u>3.2%</u>	<u>9,395</u>
Expenditures					
Operating Expenses					
Administrative Reimbursements	138	138	0	0.0%	138
Claims Administration	11	13	(1)	-9.5%	13
Health Insurance Administration	552	509	44	8.6%	509
Administrative Fees	4	-	4	0.0%	-
Health Insurance Claims ⁽²⁾	7,918	7,648	270	3.5%	7,648
Health Saving Account	65	61	4	7.2%	61
EAP	14	14	(1)	-5.4%	14
Affordable Care Act Compliance Fees	87	90	(4)	-4.2%	90
Stop Loss Premium	625	616	9	1.5%	616
<i>Total Operating Expenses</i>	<u>9,414</u>	<u>9,088</u>	<u>326</u>	<u>3.6%</u>	<u>9,088</u>
Non-Operating Expenses					
Employee Health Center	278	313	(35)	-11.2%	313
BISD Health Center Expense	187	215	(28)	-12.8%	215
<i>Total Non-Operating Expenses</i>	<u>465</u>	<u>528</u>	<u>(63)</u>	<u>-11.9%</u>	<u>528</u>
Total Expenditures	<u>9,879</u>	<u>9,616</u>	<u>263</u>	<u>2.7%</u>	<u>9,616</u>
Net Increase/(Decrease)	(180)	(221)	41	-18.7%	(221)
Beginning Operating Funds	2,036	2,036			2,036
Ending Operating Funds	<u>\$ 1,856</u>	<u>\$ 1,815</u>	<u>\$ 41</u>	<u>2.3%</u>	<u>\$ 1,815</u>
Days of Operating Funds	74	72	2		72
Target Operating Reserve					
90 Days of Budgeted Expenditures	\$ 2,272	\$ 2,272			\$ 2,272

Operating Funds = Working Capital

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

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