



QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2025

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025

Preliminary and Unaudited

Table of Contents

Page

Changes in Fund Balance	1
Governmental Funds:	
Fund Narratives	2
General Fund Summary	7
Debt Service Fund Summary	8
Hotel Tax Fund Summary	9
Oil and Gas Fund Summary	10
Capital Reserve Fund Summary	11
Midtown Park Operations Fund Summary	12
Phillips Event Center Fund Summary	13
Queen and Palace Theaters Fund Summary	14
Street Improvement Fund Summary	15
Drainage Utility Fund Summary	16
TIRZ Summaries	17
Enterprise Funds:	
BTU – City	21
BTU – Rural	22
Water Fund	23
Wastewater Fund	24
Solid Waste Fund	25
Coulter Airport Fund	26
Bryan Commerce & Development Fund	27
Internal Service Funds:	
Self Insurance Fund	28
Employee Benefits Fund	29
Warehouse Fund	30
Sales Tax and HOT Revenue Trends	31

CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2025 Amended Budget
Governmental Funds				
General	\$ (118)	\$ (7,189)	\$ 7,071	\$ (7,189)
Debt Service	(730)	(1,616)	886	(1,616)
Hotel/Motel Tax	(469)	(1,158)	689	(1,158)
Oil & Gas Fund	379	391	(12)	391
Capital Reserve Fund	54	45	9	45
Midtown Park Operations	(676)	(868)	192	(868)
Phillips Event Center	(21)	(1,446)	1,425	(1,446)
Queen and Palace Theaters	(92)	(486)	394	(486)
Street Improvement Fund	(277)	(1,845)	1,567	(1,845)
Drainage Improvement	613	(21)	634	(21)
TIRZ #10-Traditions	4,400	4,264	136	4,264
TIRZ #19-Nash Street	(905)	(1,252)	346	(1,252)
TIRZ #21-Downtown Bryan	(234)	(451)	216	(451)
TIRZ #22-Target	(214)	(277)	63	(277)
Community Development	(473)	(600)	127	(600)
Grant Fund	78	-	78	-
ARPA Fund	(9,133)	-	(9,133)	-
Court Technology	16	(7)	22	(7)
Miscellaneous Trusts	186	-	186	-
Enterprise Funds				
BTU - City	12,602	5,088	7,515	5,088
BTU - Rural	(793)	(4,111)	3,318	(4,111)
Water	5,095	(8,373)	13,467	(8,373)
Wastewater	1,259	(3,891)	5,149	(3,891)
Solid Waste	(489)	(1,593)	1,104	(1,593)
Airport	(216)	(445)	229	(445)
Bryan Commerce & Development	(1,416)	(2,619)	1,203	(2,619)
Internal Service Funds				
Self-Insurance Fund	393	(487)	880	(487)
Employee Benefits Fund	1,645	(3,882)	5,527	(3,882)
Warehouse Fund	(55)	(20)	(35)	(20)
Change in Fund Balance	\$ 10,407	\$ (32,847)	\$ 43,253	\$ (32,847)

General Fund

The General Fund Balance Available for Operations at September 30, 2025 was \$29.1M, or 98 days of Operating Expenditures. This balance is \$4.1M, or 16.2%, over budgeted projections. The City has restricted and committed fund balances totaling \$6.9M which is lower than the projected balance of \$9.1M. A discussion of the revenue and expenditure variances is included below.

Revenue Narrative

General Fund Revenues, not including Right-of-Way (ROW) Payments, are \$4.1M, or 4.8%, over budget. Notable variances include:

City Sales Tax: City Sales Tax is over budget \$79k, or 0.2%. The budget variance is primarily due to an audit adjustment in February 2025.

Property Tax: Property Tax is over budget \$984k, or 2.5%. The budget variance is driven by the timing of collections and increased collections of delinquent taxes, penalties and interest along with conservative budgeting.

Licenses & Permits: Licenses & Permits are over budget \$247k, or 25.2%, due to Building Permits/Inspections which are over budget \$206k, or 21.4%, and Business Permits which are over budget \$40k, or 322.1%, due to continued growth in Bryan driving an increase in permits issued.

Grants: Grants are over budget \$311k, or 21.6%, primarily due to College Station Library contributions that are over budget \$348k, or 26.5%, due to adjustments in the agreement after the budget was adopted.

Charges for Services: Charges for Services are over budget \$891k, or 13.5%, primarily due to Parks and Recreation revenue which is over budget \$566k, or 98.0%, due to greater than anticipated parkland dedication fees, Games of Texas and increased participation in recreational summer activities, Public Safety revenues which are over budget \$234k, or 16.3%, due to conservative budgeting of the school resource officer program and county EMS, and Ambulance revenues which are over budget \$76k, or 1.8%, due to conservative budgeting.

Fines: Fines are over budget \$156k, or 9.1%, due to increases in Municipal Court citations and collections combined with conservative budgeting. Total YTD citations issued are up 4.5% and revenue per fine is up 15.4%.

Miscellaneous/Shared Tax: Miscellaneous/Shared Tax is over budget \$1.3M, or 57.3%, primarily due to Interest Income which is over budget \$368k due to higher than expected interest rates, revenue of \$356k related to the Biocorridor ILA between Bryan and College Station, reimbursable fire expenses which are over budget \$302k and the Texas Ambulance Supplement Program of \$82k.

Land/Property Sales: Land/Property Sales are over budget \$121k, or 100.0%, due to the sale of vehicles through the auction.

Right-of-Way (ROW) Payments: Right-of-Way (ROW) Payments are under budget \$523k, or 3.0%, primarily due to lower than expected utility sales.

Transfers In: Transfers In are over budget \$1.4M, or 100.0%, due to the close out of TIRZ 19 – Nash Street.

Expenditure Narrative

General Fund expenditures of \$108.4M are under budget \$2.1M, or 1.9%. Notable variances include:

Public Safety: Public Safety is under budget \$596k, or 1.0%. Factors include Capital which is under budget \$237k due to timing of ambulance purchases, Training which is under budget \$160k, Maintenance which is under budget \$158k, Utilities which are under budget \$80k, and Supplies which are under budget by \$79k. The budget variance is partially offset by Salaries and Benefits which are over budget \$171k (currently 14 vacancies).

Public Works: Public Works is under budget \$808k, or 10.4%. Factors include Salaries and Benefits which are under budget by \$510k (currently 4 vacancies), Supplies which are under budget \$259k, and Maintenance which is under budget \$99k primarily due to road base and in-house concrete projects. The budget variance is offset by Capital Expenditures which are over budget \$151k due to drainage projects.

Development Services: Development Services is under budget \$287k, or 7.2%. Factors include Contractual Engineering which is under budget \$245k and Supplies which are under budget \$63k.

Community Services: Community Services is under budget \$359k, or 3.7%. Factors include contractual services and contractual maintenance for landscaping which are under budget \$273k and Capital which is under budget \$114k due to timing of vehicle purchases.

Support Services: Support Services is over budget \$473k, or 2.9%, due to Rental Expense which is over budget \$117k, Salaries and Benefits which is over budget \$99k due to staffing changes, Contractual Services which is over budget \$90k, and Maintenance which is over budget \$86k.

General Administration: General Administration is under budget \$264k, or 3.9%. Factors include timing of contributions which are under budget \$341k due to the corridor beautification and downtown improvement projects, Salaries and Benefits which are under budget \$245k (currently 3 vacancies), and Miscellaneous expenses which are under budget \$65k. The budget variance is offset by Professional Services which are over budget \$120k, Contractual Services which are over budget \$112k, and festivals/events which are over budget \$87k.

Non-Departmental: Non-Departmental is under budget \$303k, or 2.5%. Factors include transfers to Midtown Park Operations which are under budget \$1.0M due to operational needs and the termination of the Indoor Tennis Facility project, transfers budgeted to cover operational needs are under budget \$721k, transfers to the Phillips Event Center are under budget by \$172k due to a budget amendment to cover event center construction expenses, and transfers to the Queen and Palace Theaters which are under budget by \$115k due to the timing of funding requests. The budget variance is offset by an unbudgeted \$1.0M contractual obligation to the Bryan Business Council, \$299k in Indoor Tennis Facility expenses that will not be capitalized, and \$250k in supplemental funding of the Plug and Play contract that was not budgeted.

Other Funds

Other Governmental Funds

Debt Service Fund: Total revenues are over budget \$385k, or 2.2%, primarily due to Interest Income, which is over budget \$344k due to higher than expected interest rates. Total expenditures are under budget \$500k, or 2.6%, due to timing of issuances of debt and other debt related costs.

Special Revenue Funds

Hotel Tax Fund: Total revenues are over budget \$346k, or 14.0%, primarily due to higher than anticipated hotel occupancy activity. Total expenditures are under budget \$343k, or 9.4%, primarily due to Park & Rec expenses being under budget \$186k due to Games of Texas expenses being less than anticipated.

Midtown Park Operations Fund: Total revenues are under budget \$185k, or 5.4%. Factors include Transfers In which are under budget \$1.0M due to operational needs and the termination of the Indoor Tennis Facility project. The budget variance is offset by Legends Event Center revenues which are over budget \$621k, or 31.0%, due to timing of events and conservative budgeting, and Ground Lease revenues which are over budget \$184k, or 147.0%, due to contingent rent payments. Total expenditures are under budget \$377k, or 8.8%. Factors include the Indoor Tennis Facility which is under budget \$575k due to the cancellation of the project. Legends Event Center is over budget \$180k, or 6.7%, primarily driven by Supplies and Operating Costs associated with increased activities.

Phillips Event Center ("PEC") Fund: Total revenues are over budget \$1.3M, or 44.2%, primarily due to Facilities revenue which is over budget \$768k, or 102.4%, due to the reopening of the event center in February, Transfers In which are over budget \$428k, or 39.0%, due to event center operational needs, and Golf Course revenue which is over budget \$101k, or 9.2%, due to an increase in rounds played. Total expenditures are under budget \$120k, or 2.7%, primarily due to Cost of Goods Sold which is under budget \$544k, or 54.4%, due to a conservative budget amendment, Contract Labor which is under budget \$164k, and Maintenance which is under budget \$100k. The budget variance is offset by Facilities Supplies which are over budget \$245k, or 129.2%, Facilities Annual Capital which is over budget \$217k, or 99.0%, and Golf Course Supplies which are over budget \$148k, or 87.2%.

Queen & Palace Theaters: Total revenues are over budget \$39k, or 3.3%, primarily due to Operating Revenues which are over budget \$147k, or 36.8%, due to higher than anticipated theater activity. The budget variance is offset by Transfers In which are under budget \$115k, or 14.4%, due to timing of funding request. Total expenditures are under budget \$355k, or 21.1%, due to Supplies which are under budget \$290k due to Palace Theater budgeting Contract Labor in Supplies, and Annual Capital which is under budget \$200k due to timing of Gameday on Main project. The budget variance is offset by Contract Labor & Services which is over budget \$137k, or 28.7%, due to higher than anticipated theater activity.

Street Improvement Fund: Total revenues are over budget \$403k, or 6.0%, primarily due to Fees which are over budget \$221k, or 3.5%, due to higher than anticipated growth, and Interest Income, which is over budget \$176k, or 58.7%, due to higher than expected interest rates. Total expenditures are under budget \$1.2M, or 13.5%, due to timing of street improvement projects. Annual Capital is under budget \$2.8M, or 45.0%, which is partially offset by Street Improvement Maintenance which is over budget \$1.7M, or 104.3%, due to the classification of projects.

Drainage: Total revenues are over budget \$131k, or 12.4%, due to Fees which are over budget \$84k, or 8.2% and Interest Income which is over budget \$45k, or 150.6%. Total expenditures are under budget \$503k, or 46.5%, due to Storm System Capital which is under budget due to the timing of projects.

TIRZ 10 – Traditions Fund: Total revenues are over budget \$111k, or 2.2%, due to Interest Income which is over budget \$207k, or 172.9%, due to higher than expected interest rates, and City Property Tax which is over budget \$97k due to higher than anticipated collections and conservative budgeting. This budget variance is offset by County Property Taxes which are under budget \$193k, or 11.0%, due to rates and variations being finalized after the budget was adopted. Total expenditures are under budget \$25k, or 3.3%.

TIRZ 19 – Nash Street: Total revenues are over budget \$59k, or 12.8%. Total expenditures are under budget \$287k, or 16.8%, due to Transfers to the General Fund due to a conservative budget amendment for the transfer of funds for the TIRZ 19 close out.

TIRZ 21 – Downtown Fund: Total revenues are on budget. Total expenditures are under budget \$203k, or 22.0%, due to timing of the LaSalle Hotel project.

Enterprise Funds

BTU – City Fund: Total revenues are under budget \$8.1M, or 3.3%, primarily due to Fuel Revenues which are under budget \$12.0M, or 13.0%, due to the decrease in recoverable revenues associated with purchased power and TCOS Revenue which is under budget \$2.3M, or 5.0%, due to a milder summer in 2024 which affects TCOS revenues in FY25. The budget variance is offset by Interest Income which is over budget \$4.0M, or 84.7%, due to higher than expected interest rates and Other Operating Revenue which is over budget \$2.1M, or 40.7%, due to the sale of the Dansby land with transloading facility for a \$1.4M gain. Total expenditures are under budget \$15.6M, or 6.5%, primarily due to Energy Cost which is under budget \$12.1M, or 13.0%, due to a decrease in purchased power, Annual Capital which is under budget \$3.7M, or 8.7%, due to timing of capital projects.

BTU – Rural Fund: Total revenues are over budget \$1.1M, or 1.9%, primarily due to Base and Fuel Revenues which are over budget \$1.0M due to higher usage and Interest Income which is over budget \$567k, or 34.8%, due to higher than expected interest rates. The budget variance is offset by Regulatory Charge Pass Thru which is under budget \$485k, or 5.8%, due to an anticipated rate change that was not implemented. Total expenditures are under budget \$2.2M, or 3.4%, primarily due to a budget amendment to Annual Capital which is under budget \$1.1M, or 7.3%, and to Purchased Power which is under budget \$402k. Regulatory Charge is also under budget \$485k, or 5.8%, due to an anticipated rate change that was not implemented.

Water Fund: Total revenues are over budget \$3.5M, or 22.0%, primarily due to Miscellaneous Non-Operating Income which is over budget \$1.6M due to a reimbursement agreement with BBCEDF for waterline construction costs, increased Water Sales which are over budget \$1.6M, collectively, due to a dry fall and conservative budgeting, Effluent Sales which are over budget \$213k, or 25.1%, due to higher than projected sales, and Interest Income which is over budget \$100k, or 20.1%, due to higher than expected interest rates. Total expenditures are under budget \$9.9M, or 40.8%, primarily due to Annual Capital which is under budget \$8.8M, or 87.2%, due to project expenses being reimbursed by the recently issued bond funds, Debt Service which is under budget \$1.6M, or 35.9%, due to anticipation of payment for the 2025 Debt issuance, and Salaries and Benefits which are under budget \$175k (currently 2 vacancies). The budget variance is partially offset by Professional Services which are over budget \$371k.

Wastewater Fund: Total revenues are over budget \$1.5M, or 9.5%, primarily due to Sewer System Revenue which is over budget \$1.3M, collectively, due to a dry fall season as well as conservative budgeting and Pretreatment Fees which are over budget \$137k, or 21.8%, due to an increase in services. Total expenditures are under budget \$3.7M, or 18.8%, primarily due to Annual Capital which is under budget \$2.8M, or 43.6%, due to project expenses reimbursement by the recently issued bond funds, Debt Service which is under budget \$1.2M, or 40.1%, due to anticipation of the 2025 debt issuance payment, and Utilities which are under budget \$155k. The budget variance is offset by, contractual services which are over budget \$175k related to a lift station economic development agreement, contractual engineering which is over budget \$170k, and Salaries and Benefits which are over budget \$143k (currently 1 vacancy).

Solid Waste: Total revenues are over budget \$408k, or 4.2%, due to Miscellaneous Revenues which are over budget \$238k due to insurance proceeds for a solid waste vehicle, and Gain on Sale of Asset which is over budget \$93k. Total expenditures are under budget \$696k, or 6.1%, due to Annual Capital which is under budget \$1.0M, or 26.9%, due to the timing of receipt of vehicles. The budget variance is offset by Salaries and Benefits which are over budget \$227k (currently 4 vacancies) and equipment rentals which are over budget \$82k.

Airport Fund: Total revenues are over budget \$157k, or 9.4%, primarily due to Fuel revenue which is over budget \$125k, or 31.2%, and Rent which is over budget \$90k, or 31.7%. The budget variance is offset by Grants and Reimbursements which is under budget \$100k due to the timing of the RAMP Grant which is anticipated in FY26. Total expenditures are under budget \$72k, or 3.4%, primarily due to Annual Capital which is under budget \$131k, or 32.9%, due to timing of capital projects, and Fuel for Resale which is under budget \$61k, or 15.2%, due to an increase in fuel sales. The budget variance is offset by Maintenance which is over budget \$118k, or 91.7% due to system maintenance for the Coulter Airfield master plan.

Bryan Commercial Development (BCD) Fund: Total revenues are over budget \$561k, or 560.5%, due to Miscellaneous Revenue which is over budget \$402k due to the repayment of an economic development agreement which was not budgeted, and Interest Income which is over budget \$158k, or 158.4%, due to higher than expected interest rates. Total expenditures are under budget \$642k, or 23.6%, due to Annual Capital which is under budget \$656k, or 27.3%, due to a budget amendment to cover multiple property purchases.

Internal Service Funds

Self Insurance Fund: Total revenues are over budget \$195k, or 6.5%, primarily due to Interest Income which is over budget \$123k, or 122.9%, due to higher than expected interest rates. Total expenditures are under budget \$685k, or 19.7%, primarily due to lower than anticipated Liability Claims and Worker's Comp Claims which are under budget \$371k, collectively, Liability Insurance which is under budget \$177k, or 16.9%, due to a conservative budget for premiums, and Stop/Loss Aggregate Refund which is over budget \$135k, or 96.1%, due to several large claim refunds.

Employee Benefits Fund: Total revenues are over budget \$3.2M, or 19.4%, primarily due to unbudgeted Health Claim Rebates of \$1.5M, unbudgeted Stop/Loss Aggregate Refund of \$823k, Interest Income which is over budget \$488k, or 244.2%, due to higher than expected interest rates, and City Contributions which are over budget \$339k, or 2.7%, due to conservative budgeting for vacancies. Total expenditures are under budget \$2.4M, or 11.7%, primarily due to Health Insurance Claims which are under budget \$2.2M, or 12.9%, which is budgeted based upon historical data which varies year to year, and Stop/Loss Premiums which are under budget \$443k, or 28.7%, due to a reduction in Stop/Loss retention and overall reduced premiums. The budget variance is offset by Health Insurance Administration costs which are over budget \$272k, or 60.4%, due to annual contract increases.

CITY OF BRYAN, TEXAS
General Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues:</u>					
City Sales Tax	\$ 31,742	\$ 31,664	\$ 79	0.2%	\$ 31,664
Property Tax	40,182	39,198	984	2.5%	39,198
Franchise Fees	2,044	1,986	58	2.9%	1,986
Licenses & Permits	1,224	977	247	25.2%	977
Grants	1,753	1,442	311	21.6%	1,442
Charges for Services	7,489	6,598	891	13.5%	6,598
Fines	1,876	1,720	156	9.1%	1,720
Miscellaneous/Shared Tax	3,437	2,185	1,252	57.3%	2,185
Land/Property Sales	121	-	121	100.0%	-
Subtotal Revenues	89,867	85,769	4,097	4.8%	85,769
ROW Payments	17,054	17,577	(523)	-3.0%	17,577
Transfers In	1,352	-	1,352	100.0%	-
Total Revenues, Transfers & ROW	108,273	103,346	4,927	4.8%	103,346
<u>Expenditures:</u>					
Public Safety	60,733	61,328	(596)	-1.0%	61,328
Public Works	6,939	7,747	(808)	-10.4%	7,747
Development Services	3,670	3,956	(287)	-7.2%	3,956
Community Services	9,418	9,777	(359)	-3.7%	9,777
Support Services	16,660	16,187	473	2.9%	16,187
General Administration	6,578	6,841	(264)	-3.9%	6,841
Non-departmental	11,807	12,110	(303)	-2.5%	12,110
Administrative Reimbursements	(7,412)	(7,412)	(0)	0.0%	(7,412)
Operating Expenditures	108,392	110,535	(2,143)	-1.9%	110,535
Total Expenditures	108,392	110,535	(2,143)	-1.9%	110,535
Net Increase/(Decrease)	(118)	(7,189)	7,071	-98.4%	(7,189)
Beginning Fund Balance	36,081	41,312	(5,231)	-12.7%	41,312
Ending Fund Balance	35,962	34,123	1,840	5.4%	34,123
Restricted or Committed Fund Balance	4,022	5,167	(1,145)	-22.2%	5,167
Committed for Drainage Projects	2,842	3,910	(1,068)	-27.3%	3,910
Fund Balance Available for Operations	\$ 29,099	\$ 25,046	\$ 4,053	16.2%	\$ 25,046
# of Days of Reserve	98	83	15		83
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 17,818	\$ 18,170			\$ 18,170
Target Operating Reserve					
100 Days of Operating Expenses	\$ 29,696	\$ 30,284			\$ 30,284

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Property Tax	\$ 13,727	\$ 13,700	\$ 27	0.2%	\$ 13,700
Delinquent Collections	64	50	14	27.9%	50
Interest Income	444	100	344	344.0%	100
BVSWMA	377	377	(0)	0.0%	377
Subtotal Revenues	14,613	14,227	385	2.7%	14,227
Transfers In	3,179	3,179	(0)	0.0%	3,179
<i>Total Non-Operating Revenues</i>	<i>3,179</i>	<i>3,179</i>	<i>(0)</i>	<i>0.0%</i>	<i>3,179</i>
Total Revenues and Transfers	17,792	17,406	385	2.2%	17,406
<u>Expenditures</u>					
Debt Service	18,522	18,522	(0)	0.0%	18,522
Debt Expense	-	500	(500)	-100.0%	500
Total Expenditures	18,522	19,022	(500)	-2.6%	19,022
Net Increase/(Decrease)	(730)	(1,616)	886	-54.8%	(1,616)
Beginning Operating Funds	6,420	5,436	984	18.1%	5,436
Ending Operating Funds	\$ 5,689	\$ 3,820	\$ 1,869	48.9%	\$ 3,820
Days of Operating Funds	112	73	39		73
Operating Reserve					
30 Days of Operating Expenses	\$ 1,544	\$ 1,585			\$ 1,585

CITY OF BRYAN, TEXAS
Hotel Tax Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Room Tax Receipts	\$ 2,672	\$ 2,400	\$ 272	11.4%	\$ 2,400
Misc. Revenues	91	-	91	100.0%	-
Interest Income	55	72	(17)	-23.1%	72
Total Revenues	2,818	2,472	346	14.0%	2,472
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Arts and Culture Grants	135	135	(0)	-0.3%	135
Bryan Arts Affiliates	69	125	(56)	-45.0%	125
Communications/Marketing (City of Bryan)	4	75	(71)	-94.8%	75
Destination Bryan	2,470	2,470	-	0.0%	2,470
Hotel Occupancy Tax Collection Services	23	-	23	100.0%	-
Historical Restoration	-	50	(50)	-100.0%	50
Park & Rec Expense (City of Bryan)	179	365	(186)	-50.9%	365
The Stella Hotel	371	400	(29)	-7.3%	400
Subtotal Program Grants	3,250	3,620	(370)	-10.2%	3,620
<u>Single Purpose/Events Grants</u>					
	-	10	(10)	-100.0%	10
Fiestas Patrias Mexicanas	8	-	8	100.0%	-
TAMU Game day Traffic Shuttle - Other	30	-	30	100.0%	-
Subtotal Single Purpose/Event Grants	37	10	27	273.9%	10
Total Expenditures	3,288	3,630	(343)	-9.4%	3,630
Net Increase/(Decrease)	(469)	(1,158)	689	-59.5%	(1,158)
Beginning Operating Funds	1,927	1,425	502	35.2%	1,425
Ending Operating Funds	\$ 1,458	\$ 267	\$ 1,191	446.4%	\$ 267
Days of Operating Funds	162	27	135		27

CITY OF BRYAN, TEXAS
Oil & Gas Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Property Taxes	\$ 199	\$ 199	\$ -	0.0%	\$ 199
Royalties	92	140	(48)	-34.2%	140
Interest Income	88	52	36	69.5%	52
Total Revenues	379	391	(12)	-3.0%	391
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	379	391	(12)	-3.0%	391
Beginning Operating Funds	2,002	1,996	6	0.3%	1,996
Ending Operating Funds	\$ 2,382	\$ 2,387	\$ (5)	-0.2%	\$ 2,387
Minimum Target Fund Balance \geq \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Capital Reserve Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Interest Income	\$ 54	\$ 45	\$ 9	19.9%	\$ 45
Total Revenues	54	45	9	19.9%	45
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	54	45	9	19.9%	45
Beginning Operating Funds	1,359	1,267	92	7.3%	1,312
Ending Operating Funds	\$ 1,413	\$ 1,312	\$ 101	7.7%	\$ 1,357
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Midtown Park Operations Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Legends Event Center Revenues	\$ 2,621	\$ 2,000	\$ 621	31.0%	\$ 2,000
Travis Park Fields Revenues	178	187	(9)	-4.6%	187
Ground Lease Revenues	309	125	184	147.0%	125
Interest Income	144	75	69	92.2%	75
Miscellaneous	-	50	(50)	-100.0%	50
Total Revenues	3,252	2,437	815	33.5%	2,437
<u>Transfers</u>					
Transfer In from General Fund	-	1,000	(1,000)	-100.0%	1,000
Total Transfers	-	1,000	(1,000)	-100.0%	1,000
Total Revenues and Transfers	3,252	3,437	(185)	-5.4%	3,437
<u>Expenditures</u>					
Legends Event Center:					
Contract Labor	611	728	(116)	-16.0%	728
Supplies and Operating	1,652	1,310	342	26.1%	1,310
Repairs and Maintenance	293	299	(6)	-2.0%	299
Contractual Services	311	350	(39)	-11.3%	350
Legends Event Center Expenditures	2,867	2,687	180	6.7%	2,687
Indoor Tennis Facility Expenditures	-	575	(575)	-100.0%	575
Travis Park Fields:					
Contract Labor	167	198	(31)	-15.6%	198
Supplies and Operating	114	128	(14)	-11.0%	128
Repairs and Maintenance	47	32	15	47.8%	32
Contractual Services	48	48	-	0.0%	48
Annual Capital	-	46	(46)	-100.0%	46
Travis Park Fields Expenditures	376	452	(76)	-16.8%	452
Midtown Park - Other:					
Salaries and Benefits	246	367	(121)	-32.9%	367
Supplies and Operating	139	135	4	3.0%	135
Repairs and Maintenance	53	40	13	33.2%	40
Contractual Services	136	50	86	171.6%	50
Annual Capital	111	-	111	100.0%	-
Other Expenditures	685	591	93	15.8%	591
Total Expenditures	3,928	4,305	(377)	-8.8%	4,305
Net Increase/(Decrease)	(676)	(868)	192	-22.1%	(868)
Beginning Operating Funds	4,435	6,090	(1,655)	-27.2%	6,090
Ending Operating Funds	\$ 3,759	\$ 5,222	\$ (1,463)	-28.0%	\$ 5,222
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Phillips Event Center ("PEC") Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Operating - Golf Course	\$ 1,201	\$ 1,100	\$ 101	9.2%	\$ 1,100
Operating - Facilities	1,518	750	768	102.4%	750
Interest Income	7	-	7	100.0%	-
Miscellaneous	0	-	0	100.0%	-
Total Revenues	2,726	1,850	876	47.4%	1,850
Transfers In from General Fund	1,528	1,100	428	39.0%	1,100
Total Transfers	1,528	1,100	428	39.0%	1,100
Total Revenues and Transfers	4,255	2,950	1,305	44.2%	2,950
<u>Expenditures</u>					
Golf Course:					
Contract Labor	659	675	(16)	-2.3%	675
Supplies	319	170	148	87.2%	170
Annual Capital	364	281	83	29.7%	281
Maintenance	87	149	(62)	-41.5%	149
Golf Course Expenditures	1,429	1,274	154	12.1%	1,274
Facilities:					
Contract Labor	1,073	1,221	(148)	-12.1%	1,221
Supplies	435	190	245	129.2%	190
Annual Capital	436	219	217	99.0%	219
Maintenance	74	-	74	100.0%	-
Cost of Goods Sold	456	1,000	(544)	-54.4%	1,000
Management Fees and Incentives	4	-	4	100.0%	-
Facilities Expenditures	2,478	2,630	(152)	-5.8%	2,630
Other:					
Supplies	4	100	(96)	-96.2%	100
Maintenance	0	100	(100)	-99.7%	100
Insurance	19	21	(2)	-8.1%	21
Equipment Rentals	68	45	23	50.6%	45
Management Fees and Incentives	278	226	52	23.0%	226
Other Expenditures	369	492	(123)	-25.0%	492
Total Expenditures	4,276	4,396	(120)	-2.7%	4,396
Net Increase/(Decrease)	(21)	(1,446)	1,425	-98.5%	(1,446)
Beginning Operating Funds	(28)	143	(171)	-119.6%	143
Ending Operating Funds	\$ (50)	\$ (1,303)	\$ 1,254	-96.2%	\$ (1,303)
Days of Operating Funds	(4)	(108)	104		(108)

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Queen and Palace Theaters Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Theater Operating Revenue	\$ 547	\$ 400	\$ 147	36.8%	\$ 400
Interest Income	7	-	7	100.0%	-
Total Revenues	554	400	154	38.6%	400
<u>Transfers</u>					
Transfer In from General Fund	685	800	(115)	-14.4%	800
Total Transfers	685	800	(115)	-14.4%	800
Total Revenues and Transfers	1,239	1,200	39	3.3%	1,200
<u>Expenditures</u>					
Facilities:					
Supplies	170	460	(290)	-63.1%	460
Maintenance	39	15	24	160.9%	15
Utilities	27	25	2	8.5%	25
Advertising	66	100	(34)	-34.1%	100
Insurance	15	8	7	82.9%	8
Contract Labor & Services	616	478	137	28.7%	478
Management Fees and Incentives	275	275	-	0.0%	275
Miscellaneous	123	125	(2)	-1.2%	125
Annual Capital	-	200	(200)	-100.0%	200
Theater Expenditures	1,331	1,686	(355)	-21.1%	1,686
Total Expenditures	1,331	1,686	(355)	-21.1%	1,686
Net Increase/(Decrease)	(92)	(486)	394	-81.1%	(486)
Beginning Operating Funds	180	150	30	19.9%	150
Ending Operating Funds	\$ 88	\$ (336)	\$ 424	-126.2%	\$ (336)
Days of Operating Funds	24	(73)	97		(73)
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Street Improvement Fund Summary
September 30, 2025
(in thousands)

	YTD	YTD	YTD	YTD	FY2025
	Actual	Budget	Budget	Variance	Amended
<u>Revenues</u>			Variance	%	Budget
Fees	\$ 6,621	\$ 6,400	\$ 221	3.5%	\$ 6,400
Penalties	66	60	6	9.8%	60
Interest Income	476	300	176	58.7%	300
Total Revenues	7,163	6,760	403	6.0%	6,760
<u>Expenditures</u>					
Street Improvement Maintenance	3,350	1,640	1,710	104.3%	1,640
Uncollectible Accounts	30	24	6	24.3%	24
Contractual Services	11	80	(69)	-86.3%	80
Annual Capital	3,440	6,250	(2,810)	-45.0%	6,250
Transfer to Debt Service	372	373	(1)	-0.3%	373
Billing Services Reimbursements	111	111	(0)	0.0%	111
Admin. Reimbursement - General Fund	127	127	0	0.0%	127
Total Expenditures	7,440	8,605	(1,164)	-13.5%	8,605
Net Increase/(Decrease)	(277)	(1,845)	1,567	-85.0%	(1,845)
Beginning Operating Funds	11,920	12,453	(533)	-4.3%	12,453
Ending Operating Funds	\$ 11,642	\$ 10,609	\$ 1,034	9.7%	\$ 10,609
Days of Operating Funds	571	450	121		450
Target Operating Reserve					
60 Days of Operating Expenses	\$ 1,223	\$ 1,414			\$ 1,414

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Drainage Fund Summary
September 30, 2025
(in thousands)

	YTD	YTD	YTD	YTD	FY2025
	Actual	Budget	Budget	Variance	Amended
<u>Revenues</u>			Variance	%	Budget
Fees	\$ 1,105	\$ 1,021	\$ 84	8.2%	\$ 1,021
Penalties	11	9	2	22.2%	9
Interest Income	75	30	45	150.6%	30
Total Revenues	1,191	1,060	131	12.4%	1,060
<u>Expenditures</u>					
Storm System Maintenance	42	42	0	0.0%	42
Contractual Engineering/Planning	10	-	10	100.0%	-
Uncollectible Accounts	5	5	(0)	-0.4%	5
Storm System Capital	256	769	(514)	-66.8%	769
Transfer to Debt Service	92	91	1	0.6%	91
Billing Services Reimbursements	50	50	0	0.0%	50
Admin. Reimbursement - General Fund	124	124	(0)	0.0%	124
Total Expenditures	578	1,081	(503)	-46.5%	1,081
Net Increase/(Decrease)	613	(21)	634	-2990.6%	(21)
Beginning Operating Funds	1,483	1,438	45	3.1%	1,438
Ending Operating Funds	\$ 2,095	\$ 1,417	\$ 679	47.9%	\$ 1,417
Days of Operating Funds	1,323	478	845		478
Target Operating Reserve					
60 Days of Operating Expenses	\$ 95	\$ 178			\$ 178
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 3,242	\$ 3,145	\$ 97	3.1%	\$ 3,145
Property Tax - County	1,563	1,756	(193)	-11.0%	1,756
Interest Income	327	120	207	172.9%	120
Total Revenues	5,132	5,021	111	2.2%	5,021
<u>Expenditures</u>					
Transfer to Debt Service Fund	707	707	(0)	0.0%	707
Contractual and Professional Services	25	50	(25)	-49.9%	50
Total Expenditures	732	757	(25)	-3.3%	757
Net Increase/(Decrease)	4,400	4,264	136	3.2%	4,264
Beginning Operating Funds	5,391	5,012	379	7.6%	5,012
Ending Operating Funds	\$ 9,791	\$ 9,276	\$ 515	5.6%	\$ 9,276
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 479	\$ 440	\$ 39	8.9%	\$ 440
Interest Income	39	20	19	97.3%	20
Total Revenues	519	460	59	12.8%	460
<u>Expenditures</u>					
Transfer to Debt Service Fund	112	112	-	0.0%	112
Transfer to General Fund	1,313	1,600	(287)	-17.9%	1,600
Total Expenditures	1,424	1,712	(287)	-16.8%	1,712
Net Increase/(Decrease)	(905)	(1,252)	346	-27.6%	(1,252)
Beginning Operating Funds	905	817	88	10.8%	817
Ending Operating Funds	\$ -	\$ (435)	\$ 435	100.0%	\$ (435)
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 454	\$ 442	\$ 12	2.7%	\$ 442
Interest Income	31	30	1	3.0%	30
Total Revenues	485	472	13	2.8%	472
<u>Expenditures</u>					
Façade Improvements	13	-	13	100.0%	-
Miscellaneous Projects	384	600	(216)	-36.0%	600
Transfer to Debt Service	322	322	(0)	0.0%	322
Total Expenditures	719	922	(203)	-22.0%	922
Net Increase/(Decrease)	(234)	(451)	216	-48.0%	(451)
Beginning Operating Funds	980	1,049	(69)	-6.6%	1,049
Ending Operating Funds	\$ 746	\$ 598	\$ 148	24.7%	\$ 598
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Property Tax - City	\$ 507	\$ 509	\$ (2)	-0.4%	\$ 509
Interest Income	19	9	10	111.4%	9
Total Revenues	526	518	8	1.5%	518
<u>Expenditures</u>					
Contractual Services	335	390	(55)	-14.1%	390
Transfer to Debt Service	405	405	(0)	0.0%	405
Total Expenditures	740	795	(55)	-6.9%	795
Net Increase/(Decrease)	(214)	(277)	63	-22.7%	(277)
Beginning Operating Funds	327	282	45	15.9%	282
Ending Operating Funds	\$ 113	\$ 5	\$ 108	2197.6%	\$ 5
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
BTU - City
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues					
Retail	\$ 51,897	\$ 51,896	\$ 1	0.0%	\$ 51,896
Wholesale	19,823	19,052	771	4.0%	19,052
Fuel Revenues	80,502	92,530	(12,028)	(13.0%)	92,530
Regulatory Charge Pass Thru	26,416	27,048	(632)	(2.3%)	27,048
TCOS Revenue	43,605	45,892	(2,287)	(5.0%)	45,892
Other Operating Revenues	7,139	5,076	2,064	40.7%	5,076
<i>Total Operating Revenues</i>	229,381	241,493	(12,112)	(5.0%)	241,493
Non-Operating Revenues					
Interest Income	8,718	4,720	3,997	84.7%	4,720
Total Revenues	238,099	246,214	(8,115)	(3.3%)	246,214
<u>Expenditures</u>					
Operating Expenses					
Energy Cost	80,473	92,530	(12,057)	(13.0%)	92,530
Capacity Cost	2,271	2,271	0	0.0%	2,271
TCOS Expense	26,416	27,048	(632)	(2.3%)	27,048
TCOS Expense - Wholesale	4,107	4,055	52	1.3%	4,055
Departmental Expenses	31,646	30,250	1,397	4.6%	30,250
<i>Total Operating Expenses</i>	144,913	156,153	(11,240)	(7.2%)	156,153
Non-Operating Expenses					
Admin. Reimbursement to COB	4,472	4,473	(0)	(0.0%)	4,473
Admin. Reimbursement from COB	(2,009)	(2,009)	(0)	0.0%	(2,009)
Annual Capital	39,331	43,038	(3,707)	(8.6%)	43,038
Donation	59	75	(16)	(21.3%)	75
Right of Way Payments	15,020	15,687	(667)	(4.2%)	15,687
Debt Service	23,710	23,710	-	0.0%	23,710
<i>Total Non-Operating Expenses</i>	80,583	84,973	(4,390)	(5.2%)	84,973
Total Expenditures	225,496	241,126	(15,630)	(6.5%)	241,126
Net Increase/(Decrease)	12,602	5,088	7,515	147.7%	5,088
Beginning Operating Cash	120,119	120,459	(340)	(0.3%)	120,459
Ending Operating Cash	\$ 132,721	\$ 125,547	\$ 7,175	5.7%	\$ 125,547
Rate Stabilization Fund	1,791	1,768	23	1.3%	1,768
Total	\$ 134,512	\$ 127,315	\$ 7,198	5.7%	\$ 127,315
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 35,732	\$ 38,504			\$ 38,504
Target Operating Reserve					
225 Days of Operating Expenses	\$ 89,330	\$ 96,259			\$ 96,259

CITY OF BRYAN, TEXAS
BTU - Rural
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues	\$ 31,363	\$ 31,336	27	0.1%	\$ 31,336
Fuel Revenues	19,249	18,272	978	5.4%	18,272
Regulatory Charge Pass Thru	7,869	8,353	(485)	(5.8%)	8,353
Other Operating Revenues	541	492	49	9.9%	492
<i>Total Operating Revenues</i>	59,022	58,453	569	1.0%	58,453
Non-Operating Revenues					
Interest Income	2,195	1,629	567	34.8%	1,629
Total Revenues	61,217	60,081	1,135	1.9%	60,081
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	12,190	12,570	(380)	(3.0%)	12,570
Purchased Power - Fuel	19,249	19,272	(22)	(0.1%)	19,272
Regulatory Charge	7,869	8,353	(485)	(5.8%)	8,353
Departmental Expense	3,615	3,776	(161)	(4.3%)	3,776
<i>Total Operating Expenses</i>	42,923	43,971	(1,047)	(2.4%)	43,971
Non-Operating Expenses					
Annual Capital	14,363	15,496	(1,133)	(7.3%)	15,496
Donation	-	2	(2)	(100.0%)	2
Debt Service	4,724	4,724	-	0.0%	4,724
<i>Total Non-Operating Expenses</i>	19,087	20,222	(1,135)	(5.6%)	20,222
Total Expenditures	62,010	64,192	(2,182)	(3.4%)	64,192
Net Increase/(Decrease)	(793)	(4,111)	3,318	(80.7%)	(4,111)
Beginning Operating Cash	44,604	38,782			38,782
Ending Operating Cash	\$ 43,811	\$ 34,671	\$ 9,140	26.4%	\$ 34,671
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	\$ 10,584	\$ 10,842			\$ 10,842
Target Operating Reserve					
125 Days of Operating Expenses	\$ 26,460	\$ 27,105			\$ 27,105

CITY OF BRYAN, TEXAS
Water Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Water Sales - Residential	\$ 8,652	\$ 7,800	\$ 852	10.9%	\$ 7,800
Water Sales - Commercial	6,516	5,800	716	12.3%	5,800
Water Penalties	150	129	21	16.5%	129
Miscellaneous	511	481	30	6.2%	481
<i>Total Operating Revenues</i>	<i>15,829</i>	<i>14,210</i>	<i>1,620</i>	<i>11.4%</i>	<i>14,210</i>
Non-Operating Revenues					
Interest Income	600	500	100	20.1%	500
Gain (Loss) on Sale of Asset	11	-	11	100.0%	-
Water Tap Fees	267	280	(13)	-4.6%	280
Oil and Gas Royalty	0	-	0	100.0%	-
Inventory Markup	30	25	5	21.4%	25
Miscellaneous Non-Operating Income	1,691	100	1,591	1590.8%	100
Effluent Sales	1,063	850	213	25.1%	850
Transfers from Other Funds	48	46	2	4.9%	46
<i>Total Non-Operating Revenues</i>	<i>3,711</i>	<i>1,801</i>	<i>1,910</i>	<i>106.1%</i>	<i>1,801</i>
Total Revenues	19,541	16,011	3,530	22.0%	16,011
<u>Expenditures</u>					
Operating Expenses					
Water Administration	1,059	978	81	8.3%	978
Water Production	3,977	3,606	371	10.3%	3,606
Water Distribution	3,014	3,174	(159)	-5.0%	3,174
Transfer to Other Funds	99	99	(0)	0.0%	99
Transfer to Debt Service	88	88	(0)	0.0%	88
Billing Services Reimbursements	579	589	(10)	-1.7%	589
Admin. Reimbursement - General Fund	588	588	-	0.0%	588
<i>Total Operating Expenses</i>	<i>9,405</i>	<i>9,122</i>	<i>283</i>	<i>3.1%</i>	<i>9,122</i>
Non-Operating Expenses					
Annual Capital	1,289	10,077	(8,788)	-87.2%	10,077
Right of Way Payments	790	711	79	11.1%	711
Paying Agent Fee	2	5	(3)	-60.0%	5
Miscellaneous Debt Expense	96	-	96	100.0%	-
Debt Service	2,864	4,469	(1,605)	-35.9%	4,469
<i>Total Non-Operating Expenses</i>	<i>5,041</i>	<i>15,261</i>	<i>(10,220)</i>	<i>-67.0%</i>	<i>15,261</i>
Total Expenditures	14,446	24,384	(9,938)	-40.8%	24,384
Net Increase/(Decrease)	5,095	(8,373)	13,467	-160.8%	(8,373)
Beginning Operating Funds	15,209	12,924	2,285	17.7%	12,924
Ending Operating Funds	\$ 20,304	\$ 4,551	\$ 15,753	346.1%	\$ 4,551
Days of Unrestricted Cash	788	182	606		182
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,546	\$ 1,500			\$ 1,500
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Sewer System Revenue - Residential	\$ 8,383	\$ 7,800	\$ 583	7.5%	\$ 7,800
Sewer System Revenue - Commercial	6,702	6,000	702	11.7%	6,000
Sewer Penalties	119	111	8	7.3%	111
Miscellaneous	5	5	(0)	-9.1%	5
Pretreatment Fees	767	630	137	21.8%	630
Hauler and Sewer Inspection Fees	83	69	15	21.7%	69
<i>Total Operating Revenues</i>	16,059	14,615	1,445	9.9%	14,615
Non-Operating Revenues					
Sewer Tap Fees	242	220	22	10.1%	220
Miscellaneous Non-Operating Income	90	21	70	339.5%	21
Transfers from Other Funds	325	325	0	0.0%	325
Interest Income	333	400	(67)	-16.6%	400
Gain (Loss) on Sale of Asset	16	-	16	100.0%	-
<i>Total Non-Operating Revenues</i>	1,006	965	41	4.3%	965
Total Revenues	17,065	15,580	1,486	9.5%	15,580
<u>Expenditures</u>					
Operating Expenses					
Wastewater Administration	1,202	877	325	37.1%	877
Wastewater Collection	2,788	2,737	51	1.9%	2,737
Wastewater Pre-Treatment	97	111	(15)	-13.2%	111
Wastewater Treatment	3,337	3,452	(115)	-3.3%	3,452
Environmental Services	848	752	96	12.8%	752
Transfer to Other Funds	69	69	0	0.1%	69
Transfer to Debt Service	106	106	0	0.0%	106
Billing Services Reimbursements	578	588	(10)	-1.7%	588
Admin. Reimbursement - General Fund	583	584	(0)	0.0%	584
<i>Total Operating Expenses</i>	9,608	9,275	333	3.6%	9,275
Non-Operating Expenses					
Annual Capital	3,646	6,461	(2,815)	-43.6%	6,461
Right of Way Payments	755	728	28	3.8%	728
Paying Agent Fee	-	5	(5)	-100.0%	5
Debt Service	1,797	3,002	(1,205)	-40.1%	3,002
<i>Total Non-Operating Expenses</i>	6,198	10,195	(3,997)	-39.2%	10,195
Total Expenditures	15,807	19,470	(3,663)	-18.8%	19,470
Net Increase/(Decrease)	1,259	(3,891)	5,149	-132.4%	(3,891)
Beginning Operating Funds	9,502	5,894	3,608	61.2%	5,894
Ending Operating Funds	\$ 10,761	\$ 2,004	\$ 8,757	437.1%	\$ 2,004
Days of Unrestricted Cash	409	79	330		79
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,579	\$ 1,525			\$ 1,525

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Residential Refuse	\$ 5,122	\$ 5,055	\$ 67	1.3%	\$ 5,055
Commercial Refuse	4,140	4,200	(60)	-1.4%	4,200
Penalties	73	75	(2)	-2.7%	75
License and Permit Fees	98	70	28	40.2%	70
Miscellaneous	245	7	238	3396.2%	7
<i>Total Operating Revenues</i>	9,679	9,407	272	2.9%	9,407
Non-Operating Revenues					
Interest Income	293	250	43	17.3%	250
Reimbursements and Transfers In	135	135	0	0.1%	135
Gain (Loss) on sale of Asset	93	-	93	100.0%	-
<i>Total Non-Operating Revenues</i>	521	385	136	35.3%	385
Total Revenues	10,200	9,792	408	4.2%	9,792
<u>Expenditures</u>					
Operating Expenses					
Administration	5,251	4,930	321	6.5%	4,930
Call Center	430	434	(5)	-1.1%	434
Recycling	324	339	(15)	-4.5%	339
Billing Services Reimbursements	645	656	(11)	-1.7%	656
Admin. Reimbursement - General Fund	730	730	(0)	0.0%	730
<i>Total Operating Expenses</i>	7,380	7,090	290	4.1%	7,090
Non-Operating Expenses					
Transfer to Wastewater	20	16	4	26.6%	16
Transfer to Water	16	20	(4)	-20.6%	20
Right of Way Use Fee	463	451	12	2.6%	451
Debt Service	102	102	0	0.0%	102
Annual Capital	2,707	3,705	(999)	-26.9%	3,705
<i>Total Non-Operating Expenses</i>	3,308	4,295	(987)	-23.0%	4,295
Total Expenditures	10,688	11,385	(696)	-6.1%	11,385
Net Increase/(Decrease)	(489)	(1,593)	1,104	-69.3%	(1,593)
Beginning Operating Funds	7,333	7,396	(63)	-0.9%	7,396
Ending Operating Funds	\$ 6,844	\$ 5,803	\$ 1,041	17.9%	\$ 5,803
Days of Unrestricted Cash	339	299	40		299
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,213	\$ 1,165			\$ 1,165
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 375	\$ 285	\$ 90	31.7%	\$ 285
Fuel Revenue	525	400	125	31.2%	400
<i>Total Operating Revenues</i>	900	685	215	31.4%	685
Non-Operating Revenues					
Grants and Reimbursements	-	100	(100)	-100.0%	100
Interest Income	30	5	25	557.9%	5
Miscellaneous Revenues	19	2	17	839.3%	2
Transfers In	875	875	-	0.0%	875
<i>Total Non-Operating Revenues</i>	923	982	(58)	-5.9%	982
Total Revenues	1,824	1,667	157	9.4%	1,667
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	406	428	(22)	-5.2%	428
Supplies	51	15	37	254.4%	15
Fuel for Resale	339	400	(61)	-15.2%	400
Maintenance	246	129	118	91.7%	129
Other Services and Charges	147	154	(7)	-4.6%	154
Admin. Reimbursement - General Fund	175	175	(0)	0.0%	175
<i>Total Operating Expenses</i>	1,365	1,300	64	5.0%	1,300
Non-Operating Expenses					
Debt Service	406	411	(5)	-1.1%	411
Annual Capital	269	400	(131)	-32.9%	400
<i>Total Non-Operating Expenses</i>	675	811	(136)	-16.8%	811
Total Expenditures	2,040	2,112	(72)	-3.4%	2,112
Net Increase/(Decrease)	(216)	(445)	229	-51.4%	(445)
Beginning Operating Funds	1,104	636	468	73.6%	636
Ending Operating Funds	\$ 888	\$ 191	\$ 697	364.9%	\$ 191
Days of Unrestricted Cash	237	54	184		54
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 224	\$ 214			\$ 214
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Property Sales	\$ -	\$ -	\$ -	0.0%	\$ -
<i>Total Operating Revenues</i>	-	-	-	0.0%	-
Non-Operating Revenues					
Interest Income	258	100	158	158.4%	100
Miscellaneous Revenue	402	-	402	100.0%	-
<i>Total Non-Operating Revenues</i>	661	100	561	560.5%	100
Total Revenues	661	100	561	560.5%	100
<u>Expenditures</u>					
Operating Expenses					
Other Services and Charges	163	50	113	226.7%	50
Land Purchase - Builder Infill Program	43	130	(87)	-66.6%	130
Annual Capital	1,744	2,400	(656)	-27.3%	2,400
Maintenance	1	-	1	100.0%	-
Contractual Obligations	19	75	(56)	-74.7%	75
Lake Walk Innovation Center Operations	3	-	3	100.0%	-
Admin. Reimbursement - General Fund	64	64	0	0.0%	64
<i>Total Operating Expenses</i>	2,037	2,719	(682)	-25.1%	2,719
Non-Operating Expenses					
Transfer to General Fund	40	-	40	100.0%	-
<i>Total Non-Operating Expenses</i>	40	-	40	100.0%	-
Total Expenditures	2,076	2,719	(642)	-23.6%	2,719
Net Increase/(Decrease)	(1,416)	(2,619)	1,203	-45.9%	(2,619)
Beginning Operating Funds	7,592	7,207	385	5.3%	7,207
Ending Operating Funds	\$ 6,176	\$ 4,588	\$ 1,587	34.6%	\$ 4,588
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Liability Insurance Premiums	\$ 1,248	\$ 1,248	\$ (0)	0.0%	\$ 1,248
Workers Comp Ins Premiums	1,658	1,627	31	1.9%	1,627
<i>Total Operating Revenues</i>	<u>2,906</u>	<u>2,875</u>	<u>31</u>	<u>1.1%</u>	<u>2,875</u>
Non-Operating Revenues					
Interest Income	223	100	123	122.9%	100
Miscellaneous Revenues	61	20	41	202.9%	20
<i>Total Non-Operating Revenues</i>	<u>284</u>	<u>120</u>	<u>164</u>	<u>136.3%</u>	<u>120</u>
Total Revenues	<u>3,190</u>	<u>2,995</u>	<u>195</u>	<u>6.5%</u>	<u>2,995</u>
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	608	670	(62)	-9.2%	670
Supplies	84	88	(4)	-5.0%	88
Maintenance	0	2	(1)	-68.7%	2
Other Services and Charges	140	171	(31)	-18.4%	172
Judgment and Damage Claims	122	30	92	306.9%	30
Stop Loss Aggregate Refund	(275)	(140)	(135)	96.1%	(140)
Liability Insurance	872	1,049	(177)	-16.9%	1,048
Claims Administration	84	80	4	5.0%	80
Worker's Comp Claims	452	635	(183)	-28.8%	635
Liability Claims	337	525	(188)	-35.8%	525
Admin. Reimbursement - General Fund	252	252	(0)	0.0%	252
<i>Total Operating Expenses</i>	<u>2,677</u>	<u>3,362</u>	<u>(684)</u>	<u>-20.4%</u>	<u>3,362</u>
Non-Operating Expenses					
Employee Health Center	100	100	-	0.0%	100
Equipment Replacement	-	1	(1)	-100.0%	1
Transfer to Debt Service Fund	19	19	(0)	-0.2%	19
<i>Total Non-Operating Expenses</i>	<u>119</u>	<u>120</u>	<u>(1)</u>	<u>-0.9%</u>	<u>120</u>
Total Expenditures	<u>2,797</u>	<u>3,482</u>	<u>(685)</u>	<u>-19.7%</u>	<u>3,482</u>
Net Increase/(Decrease)	393	(487)	880	-180.7%	(487)
Beginning Operating Funds	5,942	4,618	1,324	28.7%	4,618
Ending Operating Funds	<u>\$ 6,334</u>	<u>\$ 4,131</u>	<u>\$ 2,203</u>	<u>53.3%</u>	<u>\$ 4,131</u>
Days of Operating Funds	864	449	415		449
Target Operating Reserve	\$ 2,500	\$ 2,500			\$ 2,500
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Employee Contributions	\$ 2,466	\$ 2,428	\$ 39	1.6%	\$ 2,428
City Contributions	12,839	12,500	339	2.7%	12,500
Retiree Health Premiums	609	656	(47)	-7.1%	656
<i>Total Operating Revenues</i>	<u>15,913</u>	<u>15,583</u>	<u>330</u>	<u>2.1%</u>	<u>15,583</u>
Non-Operating Revenues					
Interest Income	688	200	488	244.2%	200
Flex Admin Fee	6	7	(2)	-21.8%	7
Miscellaneous	1	-	1	100.0%	-
Health Claim Rebates	1,517	-	1,517	100.0%	-
BISD Reimbursement	385	382	3	0.8%	382
Transfer from Other Funds	100	100	-	0.0%	100
Stop/Loss Aggregate Refund	823	-	823	100.0%	-
<i>Total Non-Operating Revenues</i>	<u>3,520</u>	<u>689</u>	<u>2,831</u>	<u>410.6%</u>	<u>689</u>
Total Revenues	<u>19,434</u>	<u>16,273</u>	<u>3,161</u>	<u>19.4%</u>	<u>16,273</u>
<u>Expenditures</u>					
Operating Expenses					
Administrative Reimbursements	199	199	0	0.0%	199
Claims Administration	8	9	(2)	-17.8%	9
H.S.A. - Employer Paid	407	408	(1)	-0.3%	408
Health Insurance Administration	722	450	272	60.4%	450
Health Insurance Claims	14,597	16,750	(2,153)	-12.9%	16,750
ACA Research and Reinsurance Fees	8	7	0	5.7%	7
Employee Assistance Program	22	21	1	2.6%	21
Stop Loss Premium	1,102	1,545	(443)	-28.7%	1,545
<i>Total Operating Expenses</i>	<u>17,064</u>	<u>19,390</u>	<u>(2,325)</u>	<u>-12.0%</u>	<u>19,390</u>
Non-Operating Expenses					
Employee Health Center	365	382	(17)	-4.5%	382
BISD Health Center Expense	359	382	(23)	-6.0%	382
<i>Total Non-Operating Expenses</i>	<u>724</u>	<u>765</u>	<u>(40)</u>	<u>-5.3%</u>	<u>765</u>
Total Expenditures	<u>17,788</u>	<u>20,154</u>	<u>(2,366)</u>	<u>-11.7%</u>	<u>20,154</u>
Net Increase/(Decrease)	1,645	(3,882)	5,527	-142.4%	(3,882)
Beginning Operating Funds	15,791	12,457	3,334	26.8%	12,457
Ending Operating Funds	<u>\$ 17,436</u>	<u>\$ 8,575</u>	<u>\$ 8,861</u>	<u>103.3%</u>	<u>\$ 8,575</u>
Days of Operating Funds	373	161	212		161
Target Operating Reserve					
60 Days of Budgeted Expenditures	\$ 3,313	\$ 3,313			\$ 3,313
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Warehouse Fund Summary
September 30, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Amended Budget
<u>Revenues</u>					
Operating Revenues					
Fuel Mark-up	\$ 108	\$ 120	\$ (12)	-9.9%	\$ 120
Inventory Markup	18	12	6	50.4%	12
<i>Total Operating Revenues</i>	126	132	(6)	-4.4%	132
Non-Operating Revenues					
Interest Income	5	1	4	554.0%	1
Admin. Reimbursements and Transfers	235	270	(35)	-13.1%	270
<i>Total Non-Operating Revenues</i>	239	271	(31)	-11.6%	271
Total Revenues	365	403	(37)	-9.2%	403
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	296	284	12	4.1%	284
Supplies	12	18	(5)	-30.1%	18
Maintenance and Services	15	15	0	2.3%	15
Admin. Reimbursement - General Fund	98	98	0	0.0%	98
<i>Total Operating Expenses</i>	421	415	7	1.7%	415
Non-Operating Expenses					
Over/Short Fuel and Inventory	(9)	-	(9)	-100.0%	-
Transfer to Debt Service - Pensions	8	8	(0)	0.0%	8
<i>Total Non-Operating Expenses</i>	(1)	8	(9)	-117.1%	8
Total Expenditures	420	423	(3)	-0.6%	423
Net Increase/(Decrease)	(55)	(20)	(35)	171.1%	(20)
Beginning Operating Funds	95	56	39	70.4%	56
Ending Operating Funds	\$ 41	\$ 36	\$ 5	13.5%	\$ 36
Days of Operating Funds	35	32	4		32
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

City of Bryan, Texas
Sales Tax Revenue Comparison*
Fiscal Year 2025 through September 2025

Month	Budget FY 2025	Actual* FY 2025	Budget Variance	% Budget Variance	Actual FY 2024	Incr (Decr) from 2024 Actual	% Incr (Decr) from FY 2024
October	\$ 2,490,697	\$ 2,466,702	\$ (23,996)	-0.96%	\$ 2,483,692	\$ (16,990)	-0.68%
November	2,498,321	2,456,880	(41,442)	-1.66%	2,430,318	26,562	1.09%
December**	2,976,162	3,654,509	678,346	22.79%	2,808,819	845,690	30.11%
January	2,335,297	2,283,052	(52,245)	-2.24%	2,207,022	76,029	3.44%
February	2,182,593	2,158,293	(24,300)	-1.11%	2,283,562	(125,269)	-5.49%
March	3,070,157	2,904,947	(165,211)	-5.38%	2,910,243	(5,297)	-0.18%
April	2,480,092	2,596,475	116,382	4.69%	2,536,493	59,982	2.36%
May	2,575,604	2,619,537	43,933	1.71%	2,511,069	108,469	4.32%
June	2,930,288	2,790,970	(139,318)	-4.75%	2,820,081	(29,112)	-1.03%
July	2,656,194	2,592,392	(63,802)	-2.40%	2,824,144	(231,752)	-8.21%
August	2,810,454	2,560,990	(249,463)	-8.88%	2,709,703	(148,713)	-5.49%
September	2,657,639	2,866,766	209,126	7.87%	2,653,739	213,027	8.03%
Total	31,663,500				31,178,886		
YTD Total	\$ 31,663,500	\$ 31,951,511	\$ 288,011	0.91%	\$ 31,178,886	\$ 772,626	2.48%

FY 2025 projected revenue \$ 31,663,500

*Actual sales tax revenues are comprised of state collected tax receipts and City of Bryan collected tax receipts.

State collected tax receipts are delayed by 2 months (e.g. July sales tax receipts will not be reported or received until September.)

** The large increase in collections from November to December 2024 is the result of an audit adjustment of \$632k.

City of Bryan Sales Tax Analysis Current & Last Four Fiscal Years



* The abnormally large drop in collections from January to February 2021 is the result of the \$308k audit adjustment for the April 2021 allocation.

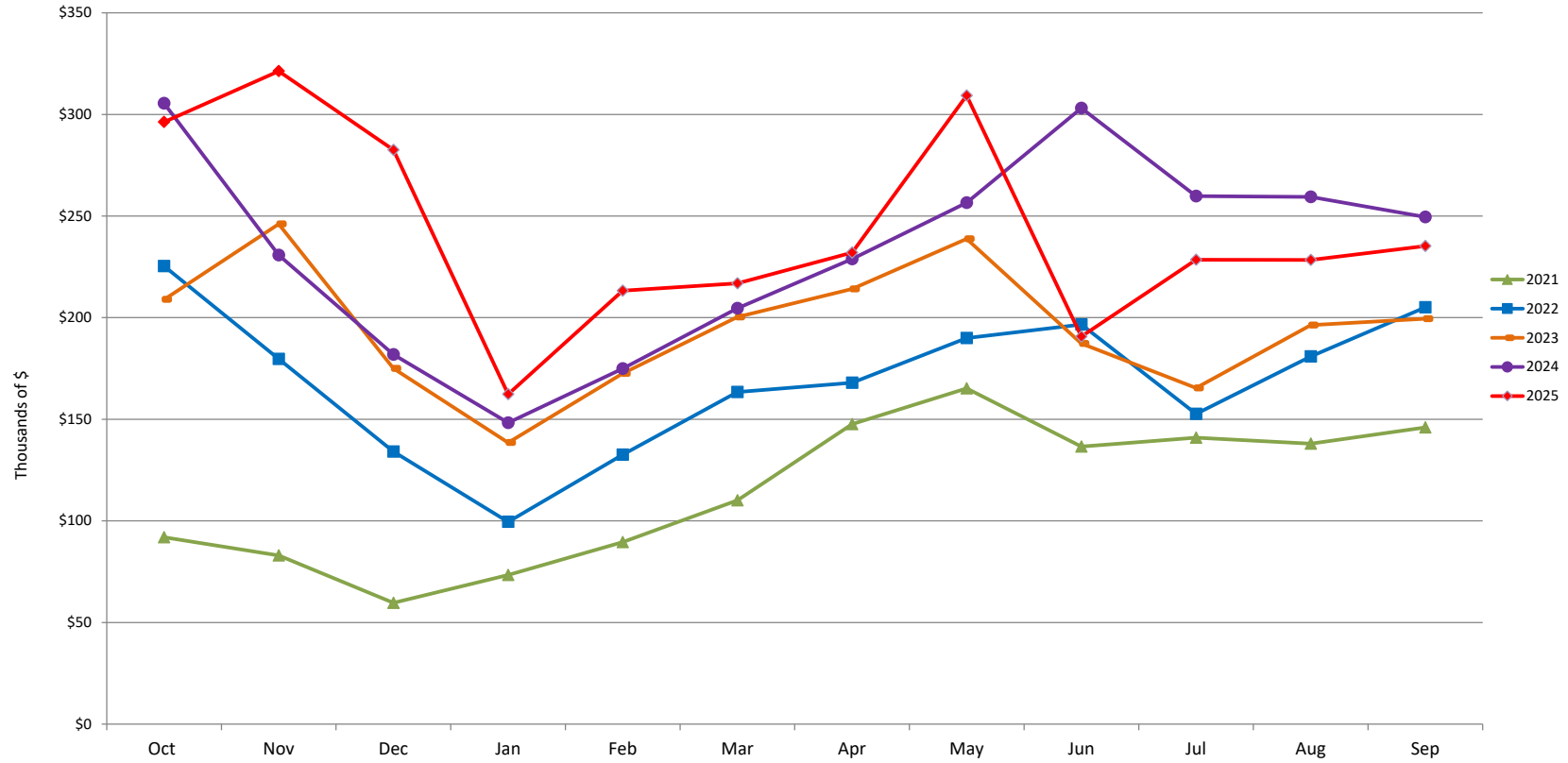
** The large increase in collections from November to December 2024 is the result of an audit adjustment of \$632k.

City of Bryan, Texas
Hotel Tax Revenue Comparison
Fiscal Year 2025 through September 2025

Month	Budget FY 2025	Actual* FY 2025	Budget Variance	% Budget Variance	Actual FY 2024	Incr (Decr) from 2024 Actual	% Incr (Decr) from FY 2024
October	312,000	\$ 296,269	\$ (15,731)	-5.04%	\$ 305,447	\$ (9,178)	-3.00%
November	216,000	321,283	105,283	48.74%	230,812	90,471	39.20%
December	120,000	282,526	162,526	135.44%	181,858	100,668	55.36%
January	120,000	162,314	42,314	35.26%	148,285	14,030	9.46%
February	120,000	213,309	93,309	77.76%	174,947	38,362	21.93%
March	120,000	216,855	96,855	80.71%	204,590	12,265	6.00%
April	216,000	232,057	16,057	7.43%	228,850	3,207	1.40%
May	216,000	309,315	93,315	43.20%	256,568	52,747	20.56%
June	240,000	190,692	(49,308)	-20.55%	303,134	(112,442)	-37.09%
July	240,000	228,490	(11,510)	-4.80%	259,786	(31,296)	-12.05%
August	240,000	228,437	(11,563)	-4.82%	259,379	(30,942)	-11.93%
September	240,000	235,243	(4,757)	-1.98%	249,520	(14,277)	-5.72%
Total	2,400,000	2,916,790	516,790		2,803,176		
YTD Total	\$ 2,400,000	\$ 2,916,790	\$ 516,790	21.53%	\$ 2,803,176	\$ 113,614	4.45%

FY 2025 projected revenue \$ 2,400,000

City of Bryan Hotel Occupancy Tax Revenue Trends



Month	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Total for FY 2021	\$ 91,934	\$ 83,010	\$ 59,664	\$ 73,383	\$ 89,534	\$ 110,067	\$ 147,612	\$ 165,197	\$ 136,533	\$ 140,958	\$ 137,984	\$ 146,016	\$ 1,381,892
Total for FY 2022	\$ 225,357	\$ 179,658	\$ 134,078	\$ 99,506	\$ 132,536	\$ 163,445	\$ 168,010	\$ 189,938	\$ 196,608	\$ 152,676	\$ 180,941	\$ 205,087	\$ 2,027,839
Total for FY 2023	\$ 208,911	\$ 246,053	\$ 174,994	\$ 138,482	\$ 172,513	\$ 200,287	\$ 214,094	\$ 238,758	\$ 187,285	\$ 165,390	\$ 196,282	\$ 199,429	\$ 2,342,478
Total for FY 2024	\$ 305,447	\$ 230,812	\$ 181,858	\$ 148,285	\$ 174,947	\$ 204,590	\$ 228,850	\$ 256,568	\$ 303,134	\$ 259,786	\$ 259,379	\$ 249,520	\$ 2,803,176
Total for FY 2025	\$ 296,269	\$ 321,283	\$ 282,526	\$ 162,314	\$ 213,309	\$ 216,855	\$ 232,057	\$ 309,315	\$ 190,692	\$ 228,490	\$ 228,437	\$ 235,243	\$ 2,916,790
Monthly budget	\$ 312,000	\$ 216,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 216,000	\$ 216,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 2,400,000

YTD Budget \$ 2,400,000
\$Over/(Under) YTD \$ 516,790
% Over/(Under) YTD 21.53%

FY 2025 Budget \$ 2,400,000