



QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2025

FOR THE NINE MONTHS ENDING JUNE 30, 2025

Preliminary and Unaudited

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

	YTD	YTD	YTD	FY2025
	Actual	Budget	Budget	Adopted
			Variance	Budget
Governmental Funds				
General	\$ 8,899	\$ 7,670	\$ 1,229	\$ (1,289)
Debt Service	9,422	9,414	8	(1,616)
Hotel/Motel Tax	(30)	(684)	653	(958)
Oil & Gas Fund	281	293	(12)	391
Capital Reserve Fund	40	34	6	45
Midtown Park Operations	(465)	(903)	438	(868)
Phillips Event Center	(539)	17	(555)	54
Queen and Palace Theaters	45	(74)	119	(36)
Street Improvement Fund	(168)	(1,742)	1,574	(1,845)
Drainage Improvement	645	575	70	(21)
TIRZ #10-Traditions	4,666	4,468	197	4,264
TIRZ #19-Nash Street	494	439	55	349
TIRZ #21-Downtown Bryan	(231)	246	(477)	149
TIRZ #22-Target	124	95	29	(227)
Community Development	(569)	158	(728)	-
Grant Fund	(106)	-	(106)	-
ARPA Fund	(6,122)	-	(6,122)	-
Court Technology	32	(5)	36	(7)
Miscellaneous Trusts	133	-	133	-
Enterprise Funds				
BTU - City	21,306	497	20,809	5,088
BTU - Rural	255	384	(129)	(111)
Water	(3,910)	(8,849)	4,939	(8,373)
Wastewater	(1,839)	(3,239)	1,400	(3,891)
Solid Waste	853	729	124	(793)
Airport	(653)	(735)	82	(445)
Bryan Commerce & Development	(1,351)	(693)	(658)	(719)
Internal Service Funds				
Self-Insurance Fund	256	(569)	825	(487)
Employee Benefits Fund	1,882	465	1,417	118
Warehouse Fund	(32)	(18)	(14)	(20)
Change in Fund Balance	\$ 33,317	\$ 7,973	\$ 25,344	\$ (11,247)

General Fund

The General Fund Balance Available for Operations at June 30, 2025 was \$37.2M, or 130 days of Operating Expenditures. This balance is \$2.7M, or 6.7%, under budgeted projections. The City has restricted and committed fund balances totaling \$7.8M 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 \$3.1M, or 4.3%, over budget. Notable variances include:

City Sales Tax: City Sales Tax revenue is over budget \$505k, or 2.1%. The budget variance is due to a one-time audit adjustment.

Property Tax: Property Tax revenue is over budget \$130k, or 0.3%. The budget variance is driven by the timing of collections and increased collections of delinquent taxes, penalties and interest.

Licenses & Permits: Licenses & Permits are over budget \$128k, or 17.0%, due to Building Permits/Inspections which are over budget \$95k and Business Permits which are over budget \$33k.

Grants: Grants are over budget \$227k, or 21.0%, primarily due to College Station Library contributions that are over budget \$261k, or 26.5%, due to adjustments in the agreement after the budget was adopted.

Charges for Services: Charges for Services are over budget \$941k, or 19.3%, primarily due to Ambulance revenues which are over budget \$504k due to conservative budgeting and Parks and Recreation revenue which is over budget \$395k due to greater than anticipated parkland dedication fees.

Fines: Fines are over budget \$117k, or 9.0%, due to increases in Municipal Court citations and collections combined with conservative budgeting. Total YTD citations issued are up 3.8% and revenue per fine is up 14.8%.

Miscellaneous Income: Miscellaneous revenue is over budget \$930k, or 61.8%, primarily due to revenue of \$356k related to the Biocorridor ILA between Bryan and College Station, Interest Income, which is over budget \$347k due to higher than expected interest rates, reimbursable fire expenses which are over budget \$111k and restricted library gifts which are over budget \$101k.

Right-of-Way (ROW) Payments: Right-of-Way (ROW) Payments are over budget \$392k, or 3.6%, primarily due to higher than expected utility sales.

Expenditure Narrative

General Fund expenditures of \$77.9M are over budget \$2.3M, or 3.0%. Notable variances include:

Public Safety: Public Safety is over budget \$2.0M, or 4.7%. Factors include Capital which is over budget \$1.3M due to the timing of ambulance purchases, Salaries and Benefits which are over budget \$400k (currently 11 vacancies), Supplies which are over budget by \$256k related to Fire equipment, and Employee Physical expenses which are over budget \$148k.

Public Works: Public Works is under budget \$104k, or 2.1%. Factors include Salaries and Benefits which are under budget by \$424k (currently 5 vacancies), Maintenance which is under budget \$123k primarily due to road base and in-house concrete projects, and Miscellaneous Expenses which are under budget \$105k primarily due to contractual services. The budget variance is offset by Capital Expenditures which are over budget \$608k due to drainage projects.

Development Services: Development Services is under budget \$174k, or 6.2%. Factors include Salaries and Benefits which are under budget \$48k (currently no vacancies), Supplies which are under budget \$48k, Miscellaneous Expenses which are under budget \$42k, and Capital Expenditures which are under budget \$41k.

Community Services: Community Services is under budget \$648k, or 9.4%. Factors include Miscellaneous Expenses which are under budget \$368k primarily due to contractual maintenance and Salaries and Benefits which are under budget \$262k (currently no vacancies).

General Administration: General Administration is under budget \$173k, or 3.4%. Factors include Salaries and Benefits which are under budget \$335k (currently 3 vacancies). The budget variance is offset by Professional Services which are over budget \$108k and Miscellaneous Expenses which are over budget \$50k.

Non-Departmental: Non-Departmental is over budget \$1.3M, or 18.4%. Factors included an unbudgeted \$1.0M contractual obligation to the Bryan Business Council, \$299k in Tennis Facility expenses that will not be capitalized and \$250k in supplemental funding of the Plug and Play contract that was not budgeted. The budget variance is offset by transfers to the Phillips Event Center which is under budget by \$190k due to the timing of funding requests.

Other Funds

Other Governmental Funds

Debt Service Fund: Total revenues are over budget \$67k, or 0.5%, primarily due to Interest Income, which is over budget \$264k due to higher than expected interest rates. The budget variance is offset by Property Taxes which are under budget \$230k due to timing of collections. Total expenditures are right on budget.

Special Revenue Funds

Hotel Tax Fund: Total revenues are over budget \$714k, or 41.2%, primarily due to higher than anticipated hotel occupancy activity. Total expenditures are over budget \$61k, or 2.5%.

Midtown Park Operations Fund: Total revenues are over budget \$396k, or 23.8%, primarily due to Legends Event Center revenues which are over budget \$308k, or 23.1%, due to timing of events and conservative budgeting, and Ground Lease revenues which are over budget \$108k, or 114.8%, due to contingent rent payments. Total expenditures are under budget \$42k, or 1.6%, primarily due to Salaries and Benefits which are under budget \$107k, or 38.9% (currently no vacancies), Indoor Tennis Facilities expenses which are under budget \$90k due to there being no expenses associated with the facility, and Contractual Labor for Legends Event Center which is under budget \$87k. The budget variance is offset by Supplies and Operating expenses associated with Legends Event Center which are over budget \$130k due to higher than anticipated activities and Annual Capital which is over budget \$111k due to a vehicle purchase that was budgeted in the prior year.

Phillips Event Center (“PEC”) Fund: Total revenues are over budget \$136k, or 6.5%, primarily due to Facilities revenue which is over budget \$348k due to the reopening of the event center in February. The budget variance is offset by Transfers in from the General Fund which are under budget \$190k due to timing of funding requests. Total expenditures are over budget \$691k, or 33.3%, primarily due to Contract Labor which is over budget \$345k and Supplies which are over budget \$273k, both due to higher than anticipated activities.

Street Improvement Fund: Total revenues are over budget \$285k, or 5.6%, primarily due to Fees which are over budget \$153k, or 3.2%, due to higher than anticipated growth, and Interest Income, which is over budget \$127k, or 56.6%, due to higher than expected interest rates. Total expenditures are under budget \$1.3M, or 18.9%, due to timing of street improvement projects. Annual Capital is under budget \$2.8M, or 57.0%, which is partially offset by Street Improvement Maintenance which is over budget \$1.5M, or 92.7%, due to the classification of projects.

TIRZ 10 – Traditions Fund: Total revenues are over budget \$137k, or 3.0%, due to Interest Income due to higher than expected interest rates. Total expenditures are under budget \$60k, or 88.6%.

TIRZ 21 – Downtown Fund: Total revenues are under budget \$77k, or 17.0%, primarily due to Property Tax revenue which is under budget \$78k. Total expenditures are over budget \$400k, or 191.8%, due to timing of the LaSalle Hotel project which carried over from FY 2024.

Enterprise Funds

BTU – City Fund: Total revenues are over budget \$3.7M, or 2.2%, due to Interest Income which is over budget \$2.9M due to higher than expected interest rates, Other Operating Revenue which is over budget \$2.6M due to a gain of \$1.4M from the sale of the Dansby land with transloading facility, and Base Revenues which are over budget \$1.6M due to higher usage. The budget variance is offset by Fuel Revenues which are under budget \$1.7M, or 2.9%, due to the decrease in recoverable revenues associated with purchased power and TCOS Revenue which is under budget \$1.5M, or 4.4%, due to a milder summer in 2024 which affects TCOS revenues in FY25. Total expenditures are under budget \$17.1M, or 10.2%, primarily due to Annual Capital which is under budget \$15.6M from timing of capital projects and Energy Cost which is under budget \$1.8M, or 3.1%, due to a decrease in purchased power.

BTU – Rural Fund: Total revenues are over budget \$1.6M, or 4.0%, primarily due to Base and Fuel Revenues which are over budget \$1.2M due to higher usage and Interest Income which is over budget \$436k, or 35.7%, due to higher than expected interest rates. Total expenditures are over budget \$1.8M, or 4.3%, primarily due to Purchased Power which is over budget \$1.5M, collectively, and Annual Capital which is over budget by \$383k, or 3.6%, from timing of capital projects.

Water Fund: Total revenues are over budget \$4.0M, or 37.2%, 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 \$2.0M, collectively, due to a dry fall and conservative budgeting, and Interest Income which is over budget \$105k due to higher than expected interest rates. Total expenditures are under budget \$986k, or 5.1%, primarily due to Debt Service which is under budget \$1.0M, or 28.9%, due to anticipation of payment for the 2025 Debt issuance, and Annual Capital which is under budget \$320k, or 3.6%, due to timing of water system capital project. The budget variance is offset by Professional Services which are over budget \$253k.

Wastewater Fund: Total revenues are over budget \$1.2M, or 10.5%, primarily due to Sewer System Revenue which is over budget \$1.1M, collectively, due to a dry fall season. Total expenditures are under budget \$198k, or 1.3%, primarily due to Debt Service which is under budget \$457K, or 21.6%, due to anticipation of the 2025 debt issuance payment, Utilities which are under budget \$147k, and Maintenance which is under budget \$114k. The budget variance is offset by Annual Capital which is over budget \$197k, or 3.8%, due to timing of wastewater system improvement projects, contractual services which are over budget \$182k related to a lift station economic development agreement, and contractual engineering which is over budget \$140k.

Airport Fund: Total revenues are over budget \$188k, or 36.2%, primarily due to Fuel revenue which is over budget \$82k and Rent which is over budget \$69k. Total expenditures are over budget \$105k, or 8.4%, due to Maintenance which is over budget \$108k due to system maintenance for the Coulter Airfield master plan.

Bryan Commercial Development (BCD) Fund: Total revenues are over budget \$530k, or 706.3%, due to Miscellaneous Revenue which is over budget \$410k due to the repayment of an economic development agreement which is not budgeted and Interest Income which is over budget \$120k due to higher than expected interest rates. Total expenditures are over budget \$1.2M, or 154.7%, primarily due to multiple unbudgeted property purchases.

Internal Service Funds

Self Insurance Fund: Total revenues are over budget \$477k, or 21.2%, primarily due to Miscellaneous Revenues which are over budget \$382k due to insurance proceeds on claims from a solid waste vehicle and Interest Income which is over budget \$84k due to higher than expected interest rates. Total expenditures are under budget \$348k, or 12.4%, primarily due to lower than anticipated Liability Claims and Worker's Comp Claims which are under budget \$304k, collectively.

Employee Benefits Fund: Total revenues are over budget \$1.9M, or 15.9%, primarily due to unbudgeted Health Claim Rebates of \$1.1M, Interest Income which is over budget \$359k due to higher than expected interest rates, unbudgeted Stop/Loss Aggregate Refund of \$240k, and City Contributions which are over budget \$239k due to conservative budgeting for vacancies. Total expenditures are over budget \$508k, or 4.4%, primarily due to Health Insurance Claims which are over budget by \$728k and Health Insurance administration costs which are over budget \$107k due to annual contract increases. The budget variance is offset by Stop/Loss Premiums which are under budget by \$245k due to a reduction in Stop/Loss retention and overall reduced premiums.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues:</u>					
City Sales Tax	\$ 24,044	\$ 23,539	\$ 505	2.1%	\$ 31,664
Property Tax	38,360	38,230	130	0.3%	39,198
Franchise Fees	1,341	1,311	30	2.3%	1,986
Licenses & Permits	881	753	128	17.0%	977
Grants	1,308	1,081	227	21.0%	1,442
Charges for Services	5,815	4,874	941	19.3%	6,598
Fines	1,407	1,290	117	9.0%	1,720
Miscellaneous/Shared Tax	2,434	1,504	930	61.8%	2,185
Land/Property Sales	82	-	82	100.0%	-
Subtotal Revenues	75,672	72,583	3,088	4.3%	85,769
ROW Payments	11,158	10,766	392	3.6%	17,577
Total Revenues, Transfers & ROW	86,830	83,349	3,480	4.2%	103,346
<u>Expenditures:</u>					
Public Safety	44,449	42,436	2,013	4.7%	56,928
Public Works	4,847	4,950	(104)	-2.1%	6,997
Development Services	2,603	2,777	(174)	-6.2%	3,956
Community Services	6,215	6,863	(648)	-9.4%	9,777
Support Services	12,131	12,044	87	0.7%	16,187
General Administration	4,845	5,018	(173)	-3.4%	6,691
Non-departmental	8,028	6,778	1,250	18.4%	11,510
Administrative Reimbursements	(5,186)	(5,186)	(0)	0.0%	(7,412)
Total Expenditures	77,931	75,679	2,251	3.0%	104,635
Net Increase/(Decrease)	8,899	7,670	1,229	16.0%	(1,289)
Beginning Fund Balance	36,081	41,312	(5,231)	-12.7%	41,312
Ending Fund Balance	44,980	48,982	(4,002)	-8.2%	40,023
Restricted or Committed Fund Balance	4,022	5,167	(1,145)	-22.2%	5,167
Committed for Drainage Projects	3,733	3,910	(177)	-4.5%	3,910
Fund Balance Available for Operations	\$ 37,225	\$ 39,905	\$ (2,680)	-6.7%	\$ 30,946
# of Days of Reserve	130	139	(9)		108
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 17,200	\$ 17,200			\$ 17,200
Target Operating Reserve					
100 Days of Operating Expenses	\$ 28,667	\$ 28,667			\$ 28,667

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Property Tax	\$ 13,155	\$ 13,386	\$ (230)	-1.7%	\$ 13,700
Delinquent Collections	42	37	5	12.0%	50
Interest Income	339	75	264	352.2%	100
BVSWMA	29	-	29	100.0%	377
Subtotal Revenues	13,565	13,498	67	0.5%	14,227
Transfers In	541	600	(59)	-9.9%	3,179
<i>Total Non-Operating Revenues</i>	<i>541</i>	<i>600</i>	<i>(59)</i>	<i>-9.9%</i>	<i>3,179</i>
Total Revenues and Transfers	14,106	14,098	8	0.1%	17,406
<u>Expenditures</u>					
Debt Service	4,684	4,684	0	0.0%	18,522
Debt Expense	-	-	-	0.0%	500
Total Expenditures	4,684	4,684	0	0.0%	19,022
Net Increase/(Decrease)	9,422	9,414	8	0.1%	(1,616)
Beginning Operating Funds	6,420	5,436	984	18.1%	5,436
Ending Operating Funds	\$ 15,842	\$ 14,850	\$ 991	6.7%	\$ 3,820
Days of Operating Funds	304	285	19		73
Operating Reserve					
30 Days of Operating Expenses	\$ 1,585	\$ 1,585			\$ 1,585

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Room Tax Receipts	\$ 2,316	\$ 1,680	\$ 636	37.9%	\$ 2,400
Misc. Revenues	90	-	90	100.0%	-
Interest Income	41	54	(13)	-23.6%	72
Total Revenues	2,448	1,734	714	41.2%	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	94	(25)	-26.7%	125
Communications/Marketing (City of Bryan)	-	56	(56)	-100.0%	75
Destination Bryan	1,853	1,853	-	0.0%	2,470
GovOS, Inc	23	-	23	100.0%	-
Historical Restoration	-	37	(37)	-100.0%	50
Park & Rec Expense (City of Bryan)	73	85	(12)	-14.1%	365
The Stella Hotel	289	150	139	92.7%	200
Subtotal Program Grants	2,441	2,410	31	1.3%	3,420
<u>Single Purpose/Events Grants</u>					
	-	7	(7)	-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	7	30	398.7%	10
Total Expenditures	2,478	2,418	61	2.5%	3,430
Net Increase/(Decrease)	(30)	(684)	653	-95.6%	(958)
Beginning Operating Funds	1,927	1,425	502	35.2%	1,425
Ending Operating Funds	\$ 1,897	\$ 741	\$ 1,155	155.8%	\$ 467
Days of Operating Funds	202	79	123		50

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Property Taxes	\$ 149	\$ 149	\$ -	0.0%	\$ 199
Royalties	68	105	(37)	-35.3%	140
Interest Income	64	39	25	64.3%	52
Total Revenues	281	293	(12)	-4.1%	391
Total Expenditures					
	-	-	-	0.0%	-
Net Increase/(Decrease)	281	293	(12)	-4.1%	391
Beginning Operating Funds	2,002	1,996	6	0.3%	1,996
Ending Operating Funds	\$ 2,284	\$ 2,289	\$ (5)	-0.2%	\$ 2,387
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Interest Income	\$ 40	\$ 34	\$ 6	18.2%	\$ 45
Total Revenues	40	34	6	18.2%	45
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	40	34	6	18.2%	45
Beginning Operating Funds	1,359	1,267	92	7.3%	1,312
Ending Operating Funds	\$ 1,399	\$ 1,301	\$ 98	7.6%	\$ 1,357
Minimum Target Fund Balance \geq \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Legends Event Center Revenues	\$ 1,641	\$ 1,333	\$ 308	23.1%	\$ 2,000
Travis Park Fields Revenues	106	140	(34)	-24.1%	187
Ground Lease Revenues	201	94	108	114.8%	125
Interest Income	108	56	51	91.6%	75
Miscellaneous	-	37	(37)	-100.0%	50
Total Revenues	2,057	1,661	396	23.8%	2,437
<u>Transfers</u>					
Transfer In from General Fund	-	-	-	0.0%	1,000
Total Transfers	-	-	-	0.0%	1,000
Total Revenues and Transfers	2,057	1,661	396	23.8%	3,437
<u>Expenditures</u>					
Legends Event Center:					
Contract Labor	383	470	(87)	-18.5%	728
Supplies and Operating	983	853	130	15.3%	1,310
Repairs and Maintenance	197	122	74	60.8%	299
Contractual Services	218	262	(44)	-16.8%	350
Legends Event Center Expenditures	1,781	1,707	74	4.3%	2,687
Indoor Tennis Facility					
Contract Labor	-	-	-	0.0%	398
Supplies and Operating	-	51	(51)	-100.0%	125
Repairs and Maintenance	-	39	(39)	-100.0%	52
Indoor Tennis Facility Expenditures	-	90	(90)	-100.0%	575
Travis Park Fields:					
Contract Labor	114	133	(19)	-14.1%	198
Supplies and Operating	73	96	(23)	-24.1%	128
Repairs and Maintenance	21	24	(3)	-12.4%	32
Contractual Services	32	36	(4)	-11.1%	48
Annual Capital	-	35	(35)	-100.0%	46
Travis Park Fields Expenditures	240	323	(83)	-25.8%	452
Midtown Park - Other:					
Salaries and Benefits	168	275	(107)	-38.9%	367
Supplies and Operating	118	101	17	16.9%	135
Repairs and Maintenance	13	30	(17)	-56.0%	40
Contractual Services	91	37	54	143.0%	50
Annual Capital	111	-	111	100.0%	-
Other Expenditures	502	444	58	13.1%	591
Total Expenditures	2,522	2,564	(42)	-1.6%	4,305
Net Increase/(Decrease)	(465)	(903)	438	-48.5%	(868)
Beginning Operating Funds	4,435	6,090	(1,655)	-27.2%	6,090
Ending Operating Funds	\$ 3,969	\$ 5,187	\$ (1,218)	-23.5%	\$ 5,222
Minimum Target Fund Balance \geq \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating - Golf Course	\$ 736	\$ 763	\$ (26)	-3.4%	\$ 1,100
Operating - Facilities	864	516	348	67.4%	750
Interest Income	4	-	4	100.0%	-
Miscellaneous	0	-	0	100.0%	-
Total Revenues	1,604	1,279	326	25.5%	1,850
Transfers In from General Fund	626	816	(190)	-23.2%	1,100
Total Transfers	626	816	(190)	-23.2%	1,100
Total Revenues and Transfers	2,230	2,094	136	6.5%	2,950
<u>Expenditures</u>					
Golf Course:					
Contract Labor	450	408	43	10.5%	675
Supplies	216	94	123	131.0%	170
Maintenance	56	61	(5)	-8.2%	149
Annual Capital	331	266	64	24.1%	281
Golf Course Expenditures	1,053	829	224	27.1%	1,274
Facilities:					
Contract Labor	687	386	302	78.3%	471
Supplies	292	142	150	105.2%	190
Maintenance	43	-	43	100.0%	-
Annual Capital	187	164	23	13.8%	219
Cost of Goods Sold	262	187	74	39.5%	250
Facilities Expenditures	1,472	880	592	67.3%	1,130
Other:					
Supplies	4	75	(71)	-94.9%	100
Maintenance	0	75	(75)	-99.6%	100
Insurance	19	16	4	22.5%	21
Equipment Rentals	37	34	3	8.7%	45
Management Fees and Incentives	184	169	15	8.7%	226
Other Expenditures	244	369	(125)	-33.8%	492
Total Expenditures	2,769	2,078	691	33.3%	2,896
Net Increase/(Decrease)	(539)	17	(555)	-3360.9%	54
Beginning Operating Funds	(28)	143	(171)	-119.6%	143
Ending Operating Funds	\$ (567)	\$ 160	\$ (726)	-455.3%	\$ 197
Days of Operating Funds	(71)	20	(92)		25

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Theater Operating Revenue	\$ 383	\$ 320	\$ 63	19.8%	\$ 400
Interest Income	5	-	5	100.0%	-
Total Revenues	388	320	68	21.3%	400
<u>Transfers</u>					
Transfer In from General Fund	531	533	(3)	-0.5%	800
Total Transfers	531	533	(3)	-0.5%	800
Total Revenues and Transfers	918	853	65	7.7%	1,200
<u>Expenditures</u>					
Supplies	110	345	(234)	-68.0%	460
Maintenance	6	11	(5)	-48.3%	15
Utilities	17	19	(1)	-7.6%	25
Advertising	42	75	(33)	-44.2%	100
Insurance	11	6	5	86.8%	8
Contract Labor & Services	401	177	223	125.9%	253
Management Fees and Incentives	200	200	-	0.0%	250
Miscellaneous	86	94	(8)	-8.3%	125
Theater Expenditures	873	927	(54)	-5.8%	1,236
Total Expenditures	873	927	(54)	-5.8%	1,236
Net Increase/(Decrease)	45	(74)	119	-160.7%	(36)
Beginning Operating Funds	180	150	30	19.9%	150
Ending Operating Funds	\$ 225	\$ 76	\$ 149	195.9%	\$ 114
Days of Operating Funds	66	22	44		34

Operating Funds = Working Capital

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

	YTD	YTD	YTD	YTD	FY2025
	Actual	Budget	Budget	Variance	Adopted
<u>Revenues</u>			Variance	%	Budget
Fees	\$ 4,953	\$ 4,800	\$ 153	3.2%	\$ 6,400
Penalties	49	45	4	9.6%	60
Interest Income	352	225	127	56.6%	300
Total Revenues	5,355	5,070	285	5.6%	6,760
<u>Expenditures</u>					
Street Improvement Maintenance	3,167	1,644	1,523	92.7%	1,640
Uncollectible Accounts	22	18	4	24.0%	24
Contractual Services	7	56	(49)	-86.8%	80
Annual Capital	2,086	4,850	(2,764)	-57.0%	6,250
Transfer to Debt Service	61	66	(4)	-6.8%	373
Billing Services Reimbursements	83	83	(0)	0.0%	111
Admin. Reimbursement - General Fund	95	95	0	0.0%	127
Total Expenditures	5,522	6,812	(1,289)	-18.9%	8,605
Net Increase/(Decrease)	(168)	(1,742)	1,574	-90.4%	(1,845)
Beginning Operating Funds	11,920	12,453	(533)	-4.3%	12,453
Ending Operating Funds	\$ 11,752	\$ 10,711	\$ 1,040	9.7%	\$ 10,609
Days of Operating Funds	499	454	44		450
Target Operating Reserve					
60 Days of Operating Expenses	\$ 1,414	\$ 1,414			\$ 1,414
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Fees	\$ 826	\$ 766	\$ 61	7.9%	\$ 1,021
Penalties	8	7	1	21.9%	9
Interest Income	53	23	30	134.7%	30
Total Revenues	887	795	92	11.6%	1,060
<u>Expenditures</u>					
Storm System Maintenance	2	31	(29)	-93.5%	42
Contractual Engineering/Planning	10	-	10	100.0%	-
Uncollectible Accounts	4	4	(0)	-0.5%	5
Storm System Capital	71	29	42	142.4%	769
Transfer to Debt Service	24	25	(1)	-3.9%	91
Billing Services Reimbursements	38	37	0	0.0%	50
Admin. Reimbursement - General Fund	93	93	(0)	0.0%	124
Total Expenditures	242	220	22	10.0%	1,081
Net Increase/(Decrease)	645	575	70	12.2%	(21)
Beginning Operating Funds	1,483	1,438	45	3.1%	1,438
Ending Operating Funds	\$ 2,128	\$ 2,013	\$ 115	5.7%	\$ 1,417
Days of Operating Funds	718	680	39		478
Target Operating Reserve					
60 Days of Operating Expenses	\$ 178	\$ 178			\$ 178
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 2,990	\$ 2,990	\$ 0	0.0%	\$ 3,145
Property Tax - County	1,456	1,456	0	0.0%	1,756
Interest Income	227	90	137	152.1%	120
Total Revenues	4,674	4,537	137	3.0%	5,021
<u>Expenditures</u>					
Transfer to Debt Service Fund	8	31	(23)	-74.6%	707
Contractual and Professional Services	-	37	(37)	-100.0%	50
Total Expenditures	8	68	(60)	-88.6%	757
Net Increase/(Decrease)	4,666	4,468	197	4.4%	4,264
Beginning Operating Funds	5,391	5,012	379	7.6%	5,012
Ending Operating Funds	\$ 10,057	\$ 9,480	\$ 577	6.1%	\$ 9,276
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 464	\$ 430	\$ 35	8.0%	\$ 440
Interest Income	35	15	20	132.5%	20
Total Revenues	499	445	54	12.2%	460
<u>Expenditures</u>					
Transfer to Debt Service Fund	5	6	(0)	-7.1%	112
Total Expenditures	5	6	(0)	-7.1%	112
Net Increase/(Decrease)	494	439	55	12.5%	349
Beginning Operating Funds	901	817	84	10.3%	817
Ending Operating Funds	\$ 1,395	\$ 1,256	\$ 139	11.0%	\$ 1,166
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 354	\$ 432	\$ (78)	-18.1%	\$ 442
Interest Income	23	23	1	3.0%	30
Total Revenues	377	454	(77)	-17.0%	472
<u>Expenditures</u>					
Façade Improvements	13	-	13	100.0%	-
Miscellaneous Projects	384	-	384	100.0%	-
Transfer to Debt Service	211	208	3	1.4%	322
Total Expenditures	608	208	400	191.8%	322
Net Increase/(Decrease)	(231)	246	(477)	-194.1%	149
Beginning Operating Funds	980	1,049	(69)	-6.6%	1,049
Ending Operating Funds	\$ 749	\$ 1,295	\$ (546)	-42.1%	\$ 1,198
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 461	\$ 497	\$ (36)	-7.2%	\$ 509
Interest Income	16	7	9	133.7%	9
Total Revenues	477	504	(27)	-5.3%	518
<u>Expenditures</u>					
Contractual Services	335	340	(5)	-1.5%	340
Transfer to Debt Service	18	69	(51)	-73.6%	405
Total Expenditures	353	409	(56)	-13.6%	745
Net Increase/(Decrease)	124	95	29	30.5%	(227)
Beginning Operating Funds	327	282	45	15.9%	282
Ending Operating Funds	\$ 451	\$ 377	\$ 74	19.6%	\$ 55
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues					
Retail	\$ 36,198	\$ 35,294	\$ 904	2.6%	\$ 51,896
Wholesale	14,411	13,691	720	5.3%	19,052
Fuel Revenues	57,529	59,270	(1,741)	(2.9%)	92,530
Regulatory Charge Pass Thru	18,932	19,115	(183)	(1.0%)	27,048
TCOS Revenue	32,792	34,317	(1,525)	(4.4%)	45,892
Other Operating Revenues	6,453	3,879	2,575	66.4%	5,076
<i>Total Operating Revenues</i>	166,315	165,566	749	0.5%	241,493
Non-Operating Revenues					
Interest Income	6,453	3,540	2,913	82.3%	4,720
Total Revenues	172,768	169,106	3,662	2.2%	246,214
<u>Expenditures</u>					
Operating Expenses					
Energy Cost	57,450	59,270	(1,819)	(3.1%)	92,530
Capacity Cost	1,699	1,703	(5)	(0.3%)	2,271
TCOS Expense	18,932	19,115	(183)	(1.0%)	27,048
TCOS Expense - Wholesale	3,003	3,019	(16)	(0.5%)	4,055
Departmental Expenses	23,090	22,750	340	1.5%	30,325
<i>Total Operating Expenses</i>	104,174	105,858	(1,684)	(1.6%)	156,228
Non-Operating Expenses					
Admin. Reimbursement to COB	3,354	3,354	(0)	(0.0%)	4,473
Admin. Reimbursement from COB	(1,507)	(1,507)	(0)	0.0%	(2,009)
Annual Capital	29,236	44,820	(15,584)	(34.8%)	43,038
Right of Way Payments	10,944	10,823	120	1.1%	15,687
Debt Service	5,260	5,260	-	0.0%	23,710
<i>Total Non-Operating Expenses</i>	47,287	62,751	(15,464)	(24.6%)	84,898
Total Expenditures	151,461	168,608	(17,147)	(10.2%)	241,126
Net Increase/(Decrease)	21,306	497	20,809	4184.3%	5,088
Beginning Operating Cash	120,119	120,459	(340)	(0.3%)	120,459
Rate Stabilization Fund	1,786	1,768	18	1.0%	1,768
Total	\$ 143,211	\$ 122,724	\$ 20,487	16.7%	\$ 127,315
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 42,390	\$ 42,390			\$ 42,390
Target Operating Reserve					
225 Days of Operating Expenses	\$ 105,975	\$ 105,975			\$ 105,975

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues	\$ 21,713	\$ 21,370	343	1.6%	\$ 31,336
Fuel Revenues	13,539	12,655	884	7.0%	18,272
Regulatory Charge Pass Thru	5,587	5,631	(44)	(0.8%)	8,353
Other Operating Revenues	390	369	22	5.8%	492
<i>Total Operating Revenues</i>	<u>41,230</u>	<u>40,025</u>	<u>1,205</u>	<u>3.0%</u>	<u>58,453</u>
Non-Operating Revenues					
Interest Income	1,657	1,221	436	35.7%	1,629
Total Revenues	<u>42,887</u>	<u>41,246</u>	<u>1,641</u>	<u>4.0%</u>	<u>60,081</u>
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	8,736	8,139	597	7.3%	11,570
Purchased Power - Fuel	13,539	12,655	884	7.0%	18,272
Regulatory Charge	5,587	5,631	(44)	(0.8%)	8,353
Departmental Expenses	2,457	2,588	(131)	(5.1%)	3,778
<i>Total Operating Expenses</i>	<u>30,319</u>	<u>29,013</u>	<u>1,307</u>	<u>4.5%</u>	<u>41,973</u>
Non-Operating Expenses					
Annual Capital	10,911	10,528	383	3.6%	13,496
Debt Service	1,402	1,322	80	6.1%	4,724
<i>Total Non-Operating Expenses</i>	<u>12,313</u>	<u>11,850</u>	<u>463</u>	<u>3.9%</u>	<u>18,220</u>
Total Expenditures	<u>42,632</u>	<u>40,863</u>	<u>1,770</u>	<u>4.3%</u>	<u>60,192</u>
Net Increase/(Decrease)	255	384	(129)	(33.6%)	(111)
Beginning Operating Cash	44,604	38,782			38,782
Ending Operating Cash	<u><u>\$ 44,859</u></u>	<u><u>\$ 39,166</u></u>	<u><u>\$ (129)</u></u>	<u><u>(0.3%)</u></u>	<u><u>\$ 38,671</u></u>
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	\$ 5,247	\$ 5,247			\$ 5,247
Target Operating Reserve					
125 Days of Operating Expenses	\$ 14,574	\$ 14,574			\$ 14,574

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Water Sales - Residential	\$ 6,243	\$ 5,102	\$ 1,141	22.4%	\$ 7,800
Water Sales - Commercial	4,711	3,828	884	23.1%	5,800
Water Penalties	110	93	18	19.0%	129
Miscellaneous	340	278	61	22.1%	481
<i>Total Operating Revenues</i>	<u>11,405</u>	<u>9,301</u>	<u>2,104</u>	<u>22.6%</u>	<u>14,210</u>
Non-Operating Revenues					
Interest Income	454	349	105	30.0%	500
Gain (Loss) on Sale of Asset	6	-	6	100.0%	-
Water Tap Fees	185	220	(36)	-16.1%	280
Oil and Gas Royalty	0	-	0	100.0%	-
Inventory Markup	24	19	5	25.8%	25
Miscellaneous Non-Operating Income	1,668	75	1,593	2123.9%	100
Effluent Sales	812	638	175	27.4%	850
Transfers from Other Funds	36	35	2	5.0%	46
<i>Total Non-Operating Revenues</i>	<u>3,184</u>	<u>1,335</u>	<u>1,849</u>	<u>138.5%</u>	<u>1,801</u>
Total Revenues	<u>14,589</u>	<u>10,636</u>	<u>3,953</u>	<u>37.2%</u>	<u>16,011</u>
<u>Expenditures</u>					
Operating Expenses					
Water Administration	908	733	175	23.9%	978
Water Production	2,708	2,524	185	7.3%	3,606
Water Distribution	2,140	2,326	(186)	-8.0%	3,174
Transfer to Other Funds	75	75	(0)	0.0%	99
Transfer to Debt Service	17	-	17	100.0%	88
Billing Services Reimbursements	434	442	(7)	-1.7%	589
Admin. Reimbursement - General Fund	441	441	-	0.0%	588
<i>Total Operating Expenses</i>	<u>6,724</u>	<u>6,540</u>	<u>184</u>	<u>2.8%</u>	<u>9,122</u>
Non-Operating Expenses					
Annual Capital	8,637	8,958	(320)	-3.6%	10,077
Right of Way Payments	565	500	65	13.0%	711
Paying Agent Fee	2	4	(2)	-59.9%	5
Miscellaneous Debt Expense	96	-	96	100.0%	-
Debt Service	2,476	3,484	(1,008)	-28.9%	4,469
<i>Total Non-Operating Expenses</i>	<u>11,776</u>	<u>12,945</u>	<u>(1,170)</u>	<u>-9.0%</u>	<u>15,261</u>
Total Expenditures	<u>18,499</u>	<u>19,485</u>	<u>(986)</u>	<u>-5.1%</u>	<u>24,384</u>
Net Increase/(Decrease)	(3,910)	(8,849)	4,939	-55.8%	(8,373)
Beginning Operating Funds	15,209	12,924	2,285	17.7%	12,924
Ending Operating Funds	<u>\$ 11,299</u>	<u>\$ 4,075</u>	<u>\$ 7,224</u>	<u>177.3%</u>	<u>\$ 4,551</u>
Days of Unrestricted Cash	678	163	515		182
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,500	\$ 1,500			\$ 1,500
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Sewer System Revenue - Residential	\$ 6,265	\$ 5,850	\$ 415	7.1%	\$ 7,800
Sewer System Revenue - Commercial	4,911	4,276	635	14.9%	6,000
Sewer Penalties	88	83	5	5.5%	111
Miscellaneous	3	4	(1)	-14.1%	5
Pretreatment Fees	566	475	91	19.1%	630
Hauler and Sewer Inspection Fees	75	51	23	45.5%	69
<i>Total Operating Revenues</i>	11,907	10,739	1,168	10.9%	14,615
Non-Operating Revenues					
Sewer Tap Fees	145	165	(20)	-11.9%	220
Miscellaneous Non-Operating Income	90	15	75	486.0%	21
Transfers from Other Funds	243	243	0	0.0%	325
Interest Income	259	291	(31)	-10.8%	400
Gain (Loss) on Sale of Asset	10	-	10	100.0%	-
<i>Total Non-Operating Revenues</i>	749	715	34	4.8%	965
Total Revenues	12,656	11,454	1,202	10.5%	15,580
<u>Expenditures</u>					
Operating Expenses					
Wastewater Administration	974	654	321	49.0%	877
Wastewater Collection	1,974	2,053	(79)	-3.9%	2,737
Wastewater Pre-Treatment	82	83	(2)	-1.9%	111
Wastewater Treatment	2,337	2,576	(239)	-9.3%	3,452
Environmental Services	613	564	49	8.7%	752
Transfer to Other Funds	51	51	0	0.1%	69
Transfer to Debt Service	21	21	0	0.2%	106
Billing Services Reimbursements	434	441	(7)	-1.7%	588
Admin. Reimbursement - General Fund	438	438	(0)	0.0%	584
<i>Total Operating Expenses</i>	6,924	6,881	43	0.6%	9,275
Non-Operating Expenses					
Annual Capital	5,356	5,159	197	3.8%	6,461
Right of Way Payments	559	537	22	4.1%	728
Paying Agent Fee	-	4	(4)	-100.0%	5
Debt Service	1,657	2,113	(457)	-21.6%	3,002
<i>Total Non-Operating Expenses</i>	7,571	7,812	(241)	-3.1%	10,195
Total Expenditures	14,495	14,693	(198)	-1.3%	19,470
Net Increase/(Decrease)	(1,839)	(3,239)	1,400	-43.2%	(3,891)
Beginning Operating Funds	9,502	5,894	3,608	61.2%	5,894
Ending Operating Funds	\$ 7,663	\$ 2,655	\$ 5,008	188.7%	\$ 2,004
Days of Unrestricted Cash	389	104	285		79
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,525	\$ 1,525			\$ 1,525

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Residential Refuse	\$ 3,832	\$ 3,791	\$ 41	1.1%	\$ 5,055
Commercial Refuse	3,105	3,150	(45)	-1.4%	4,200
Penalties	54	56	(2)	-3.8%	75
License and Permit Fees	73	52	21	39.7%	70
Miscellaneous	3	5	(2)	-36.7%	7
<i>Total Operating Revenues</i>	<u>7,068</u>	<u>7,055</u>	<u>13</u>	<u>0.2%</u>	<u>9,407</u>
Non-Operating Revenues					
Interest Income	220	187	33	17.3%	250
Reimbursements and Transfers In	101	101	0	0.1%	135
Gain (Loss) on sale of Asset	9	-	9	100.0%	-
<i>Total Non-Operating Revenues</i>	<u>330</u>	<u>289</u>	<u>41</u>	<u>14.3%</u>	<u>385</u>
Total Revenues	<u>7,398</u>	<u>7,344</u>	<u>54</u>	<u>0.7%</u>	<u>9,792</u>
<u>Expenditures</u>					
Operating Expenses					
Administration	3,695	3,679	17	0.5%	4,930
Call Center	312	326	(14)	-4.3%	434
Recycling	232	254	(22)	-8.6%	339
Billing Services Reimbursements	484	492	(8)	-1.7%	656
Admin. Reimbursement - General Fund	547	547	(0)	0.0%	730
<i>Total Operating Expenses</i>	<u>5,271</u>	<u>5,298</u>	<u>(28)</u>	<u>-0.5%</u>	<u>7,090</u>
Non-Operating Expenses					
Transfer to Wastewater	15	12	3	26.6%	16
Transfer to Water	12	15	(3)	-20.5%	20
Right of Way Use Fee	347	339	8	2.5%	451
Debt Service	20	20	(0)	-0.4%	102
Annual Capital	880	931	(51)	-5.5%	2,905
<i>Total Non-Operating Expenses</i>	<u>1,275</u>	<u>1,317</u>	<u>(42)</u>	<u>-3.2%</u>	<u>3,495</u>
Total Expenditures	<u>6,546</u>	<u>6,616</u>	<u>(70)</u>	<u>-1.1%</u>	<u>10,585</u>
Net Increase/(Decrease)	853	729	124	17.0%	(793)
Beginning Operating Funds	7,333	7,396	(63)	-0.9%	7,396
Ending Operating Funds	<u>\$ 8,185</u>	<u>\$ 8,125</u>	<u>\$ 61</u>	<u>0.8%</u>	<u>\$ 6,603</u>
Days of Unrestricted Cash	419	418	1		340
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,165	\$ 1,165			\$ 1,165
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 283	\$ 214	\$ 69	32.2%	\$ 285
Fuel Revenue	381	299	82	27.3%	400
<i>Total Operating Revenues</i>	663	513	150	29.3%	685
Non-Operating Revenues					
Grants and Reimbursements	-	-	-	0.0%	100
Interest Income	27	3	24	705.2%	5
Miscellaneous Revenues	15	2	13	891.2%	2
Transfers In	-	-	-	0.0%	875
<i>Total Non-Operating Revenues</i>	42	5	37	762.5%	982
Total Revenues	706	518	188	36.2%	1,667
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	286	321	(35)	-10.9%	428
Supplies	51	11	40	368.7%	15
Fuel for Resale	224	300	(76)	-25.2%	400
Maintenance	205	96	108	112.3%	129
Other Services and Charges	127	116	12	10.2%	154
Admin. Reimbursement - General Fund	131	131	(0)	0.0%	175
<i>Total Operating Expenses</i>	1,025	975	49	5.1%	1,300
Non-Operating Expenses					
Debt Service	215	233	(18)	-7.5%	411
Annual Capital	118	45	73	163.2%	400
<i>Total Non-Operating Expenses</i>	334	278	56	20.1%	811
Total Expenditures	1,358	1,253	105	8.4%	2,112
Net Increase/(Decrease)	(653)	(735)	82	-11.2%	(445)
Beginning Operating Funds	1,104	636	468	73.6%	636
Ending Operating Funds	\$ 452	\$ (99)	\$ 551	-556.4%	\$ 191
Days of Unrestricted Cash	66	(28)	93		54
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 214	\$ 214			\$ 214

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Property Sales	\$ -	\$ -	\$ -	0.0%	\$ -
<i>Total Operating Revenues</i>	-	-	-	0.0%	-
Non-Operating Revenues					
Interest Income	195	75	120	160.1%	100
Miscellaneous Revenue	410	-	410	100.0%	-
<i>Total Non-Operating Revenues</i>	605	75	530	706.3%	100
Total Revenues	605	75	530	706.3%	100
<u>Expenditures</u>					
Operating Expenses					
Other Services and Charges	117	43	74	170.9%	50
Land Purchase - Builder Infill Program	43	112	(69)	-61.3%	130
Annual Capital	1,732	500	1,232	246.4%	500
Maintenance	1	-	1	100.0%	-
Contractual Obligations	12	65	(53)	-81.3%	75
Lake Walk Innovation Center Operations	3	-	3	100.0%	-
Admin. Reimbursement - General Fund	48	48	0	0.0%	64
<i>Total Operating Expenses</i>	1,956	768	1,188	154.7%	819
Non-Operating Expenses					
Transfer to General Fund	-	-	-	0.0%	-
<i>Total Non-Operating Expenses</i>	-	-	-	0.0%	-
Total Expenditures	1,956	768	1,188	154.7%	819
Net Increase/(Decrease)	(1,351)	(693)	(658)	95.0%	(719)
Beginning Operating Funds	7,592	7,207	385	5.3%	7,207
Ending Operating Funds	\$ 6,241	\$ 6,514	\$ (273)	-4.2%	\$ 6,488
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Liability Insurance Premiums	\$ 894	\$ 936	\$ (42)	-4.4%	\$ 1,248
Workers Comp Ins Premiums	1,273	1,220	53	4.3%	1,627
<i>Total Operating Revenues</i>	2,167	2,156	11	0.5%	2,875
Non-Operating Revenues					
Interest Income	159	75	84	111.8%	100
Miscellaneous Revenues	397	15	382	2547.8%	20
<i>Total Non-Operating Revenues</i>	556	90	466	517.7%	120
Total Revenues	2,723	2,246	477	21.2%	2,995
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	434	502	(69)	-13.7%	670
Supplies	79	66	13	20.0%	88
Maintenance	0	1	(1)	-57.5%	2
Other Services and Charges	112	128	(17)	-13.0%	172
Judgment and Damage Claims	102	23	79	352.4%	30
Stop Loss Aggregate Refund	(147)	(105)	(42)	39.7%	(140)
Liability Insurance	869	1,047	(178)	-17.0%	1,048
Claims Administration	63	60	3	5.0%	80
Worker's Comp Claims	453	494	(41)	-8.2%	635
Liability Claims	309	394	(85)	-21.6%	525
Admin. Reimbursement - General Fund	189	189	(0)	-0.1%	252
<i>Total Operating Expenses</i>	2,463	2,799	(336)	-12.0%	3,362
Non-Operating Expenses					
Employee Health Center	-	-	-	0.0%	100
Equipment Replacement	-	1	(1)	-100.0%	1
Transfer to Debt Service Fund	4	14	(11)	-73.7%	19
<i>Total Non-Operating Expenses</i>	4	15	(11)	-75.0%	120
Total Expenditures	2,467	2,815	(348)	-12.4%	3,482
 Net Increase/(Decrease)	 256	 (569)	 825	 -145.0%	 (487)
 Beginning Operating Funds	 5,942	 4,618	 1,324	 28.7%	 4,618
Ending Operating Funds	\$ 6,197	\$ 4,049	\$ 2,148	53.1%	\$ 4,131
Days of Operating Funds	673	440	233		449
 Target Operating Reserve	 \$ 2,500	 \$ 2,500			 \$ 2,500

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Employee Contributions	\$ 1,838	\$ 1,821	\$ 18	1.0%	\$ 2,428
City Contributions	9,613	9,374	239	2.5%	12,500
Retiree Health Premiums	452	492	(40)	-8.1%	656
<i>Total Operating Revenues</i>	<u>11,903</u>	<u>11,687</u>	<u>217</u>	<u>1.9%</u>	<u>15,583</u>
Non-Operating Revenues					
Interest Income	509	150	359	239.2%	200
Flex Admin Fee	4	5	(1)	-22.0%	7
Miscellaneous	0	-	0	100.0%	-
Health Claim Rebates	1,121	-	1,121	100.0%	-
BISD Reimbursement	277	287	(10)	-3.5%	382
Transfer from Other Funds	-	-	-	0.0%	100
Stop/Loss Aggregate Refund	240	-	240	100.0%	-
<i>Total Non-Operating Revenues</i>	<u>2,151</u>	<u>442</u>	<u>1,709</u>	<u>386.5%</u>	<u>689</u>
Total Revenues	<u>14,054</u>	<u>12,129</u>	<u>1,925</u>	<u>15.9%</u>	<u>16,273</u>
<u>Expenditures</u>					
Operating Expenses					
Administrative Reimbursements	149	149	(0)	-0.2%	199
Claims Administration	6	7	(1)	-20.8%	9
H.S.A. - Employer Paid	201	204	(3)	-1.3%	408
Health Insurance Administration	501	394	107	27.2%	450
Health Insurance Claims	9,978	9,250	728	7.9%	12,750
ACA Research and Reinsurance Fees	8	5	2	40.9%	7
Employee Assistance Program	16	16	0	2.6%	21
Stop Loss Premium	819	1,065	(245)	-23.0%	1,545
<i>Total Operating Expenses</i>	<u>11,679</u>	<u>11,090</u>	<u>589</u>	<u>5.3%</u>	<u>15,390</u>
Non-Operating Expenses					
Employee Health Center	248	287	(38)	-13.4%	382
BISD Health Center Expense	244	287	(42)	-14.8%	382
<i>Total Non-Operating Expenses</i>	<u>493</u>	<u>573</u>	<u>(81)</u>	<u>-14.1%</u>	<u>765</u>
Total Expenditures	<u>12,171</u>	<u>11,663</u>	<u>508</u>	<u>4.4%</u>	<u>16,154</u>
Net Increase/(Decrease)	1,882	465	1,417	304.6%	118
Beginning Operating Funds	15,791	12,457	3,334	26.8%	12,457
Ending Operating Funds	<u>\$ 17,673</u>	<u>\$ 12,922</u>	<u>\$ 4,751</u>	<u>36.8%</u>	<u>\$ 12,575</u>
Days of Operating Funds	419	306	113		284
Target Operating Reserve					
60 Days of Budgeted Expenditures	\$ 2,655	\$ 2,655			\$ 2,655

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Fuel Mark-up	\$ 80	\$ 92	\$ (12)	-13.4%	\$ 120
Inventory Markup	13	9	4	46.2%	12
<i>Total Operating Revenues</i>	93	101	(8)	-8.1%	132
Non-Operating Revenues					
Interest Income	4	1	3	574.0%	1
Admin. Reimbursements and Transfers	176	197	(21)	-10.8%	270
<i>Total Non-Operating Revenues</i>	179	198	(18)	-9.2%	271
Total Revenues	272	299	(26)	-8.8%	403
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	211	213	(2)	-1.0%	284
Supplies	8	13	(5)	-36.5%	18
Maintenance and Services	11	11	1	5.0%	15
Admin. Reimbursement - General Fund	74	74	0	0.0%	98
<i>Total Operating Expenses</i>	304	311	(6)	-2.0%	415
Non-Operating Expenses					
Over/Short Fuel and Inventory	(2)	-	(2)	-100.0%	-
Transfer to Debt Service - Pensions	2	6	(4)	-73.7%	8
<i>Total Non-Operating Expenses</i>	(0)	6	(7)	-107.4%	8
Total Expenditures	304	317	(13)	-4.1%	423
Net Increase/(Decrease)	(32)	(18)	(14)	73.9%	(20)
Beginning Operating Funds	95	56	39	70.4%	56
Ending Operating Funds	\$ 64	\$ 38	\$ 26	68.7%	\$ 36
Days of Operating Funds	55	33	22		31
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

**Schedule of CIP
Fixed Assets
June 30, 2025**

<u>Project</u>	<u>Fund</u>	<u>Beginning Balance</u>	<u>Other</u>	<u>FY 2025 Additions</u>	<u>FY 2025 Completions</u>	<u>CIP Ending Balance</u>	<u>FY 2025 Disposals</u>
General Fixed Assets	001	\$ 1,371,237.91	\$ -	\$ 3,166,676.15	\$ 6,346.79	\$ 4,531,567.27	\$ 95,628.00
	202	170,981.36	-	-	-	170,981.36	-
	206	902,548.54	-	6,635,453.20	1,320,175.00	6,217,826.74	-
	210	194,102.03	-	-	-	194,102.03	-
	221	-	-	110,927.44	-	110,927.44	-
	222	-	-	-	-	-	-
	223	1,424,417.09	-	517,655.95	-	1,942,073.04	-
	224	-	-	-	-	-	-
	230	-	-	-	-	-	-
	240	5,260,516.37	-	2,086,437.30	5,121,169.46	2,225,784.21	-
	245	885,381.91	-	71,438.33	902,699.68	54,120.56	-
	277	-	-	-	-	-	-
	278	-	-	-	-	-	-
	370	-	-	-	-	-	-
	372	27,200.00	-	761,417.63	788,617.63	-	-
	373	796,842.62	-	2,218,313.23	3,015,155.85	-	-
	374	5,155,910.56	-	-	-	5,155,910.56	-
	375	4,279,974.50	-	-	49,887.50	4,230,087.00	-
	376	12,905,691.69	-	(1,666,447.66)	5,153,099.64	6,086,144.39	-
	377	11,452,299.99	-	6,899,856.82	9,044,387.67	9,307,769.14	-
	705	-	-	-	-	-	-
	CC	-	-	-	-	-	-
		<u>\$ 44,827,104.57</u>	<u>-</u>	<u>\$ 20,801,728.39</u>	<u>\$ 25,401,539.22</u>	<u>\$ 40,227,293.74</u>	<u>\$ 95,628.00</u>
BCD	506	<u>\$ -</u>	<u>-</u>	<u>\$ 1,775,555.76</u>	<u>\$ 1,775,555.76</u>	<u>\$ -</u>	<u>\$ -</u>
Water	510	\$ 5,537,794.49	-	\$ 8,637,297.78	\$ 2,913,596.80	\$ 11,261,495.47	\$ -
	577	-	-	-	-	-	-
	578	-	-	-	-	-	-
	579	-	-	-	-	-	-
		<u>\$ 5,537,794.49</u>	<u>-</u>	<u>\$ 8,637,297.78</u>	<u>\$ 2,913,596.80</u>	<u>\$ 11,261,495.47</u>	<u>\$ -</u>
Wastewater	515	\$ 8,733,479.62	-	\$ 5,366,667.01	\$ 3,541,606.66	\$ 10,558,539.97	\$ 10,270.00
	580	-	-	-	-	-	-
		<u>\$ 8,733,479.62</u>	<u>-</u>	<u>\$ 5,366,667.01</u>	<u>\$ 3,541,606.66</u>	<u>\$ 10,558,539.97</u>	<u>\$ 10,270.00</u>
Airport	520	\$ -	-	\$ 118,446.44	\$ 90,446.44	\$ 28,000.00	\$ -
	521	5,069,935.84	-	713,117.72	3,645,985.56	2,137,068.00	-
		<u>\$ 5,069,935.84</u>	<u>-</u>	<u>\$ 831,564.16</u>	<u>\$ 3,736,432.00</u>	<u>\$ 2,165,068.00</u>	<u>\$ -</u>
Solid Waste	525	<u>\$ 35,222.60</u>	<u>-</u>	<u>\$ 882,291.00</u>	<u>\$ 880,481.00</u>	<u>\$ 37,032.60</u>	<u>\$ 2,552.00</u>
Self Insurance	605	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Warehouse	615	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	ALL	<u>\$ 64,203,537.12</u>	<u>\$ -</u>	<u>\$ 38,295,104.10</u>	<u>\$ 38,249,211.44</u>	<u>\$ 64,249,429.78</u>	<u>\$ 108,450.00</u>

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

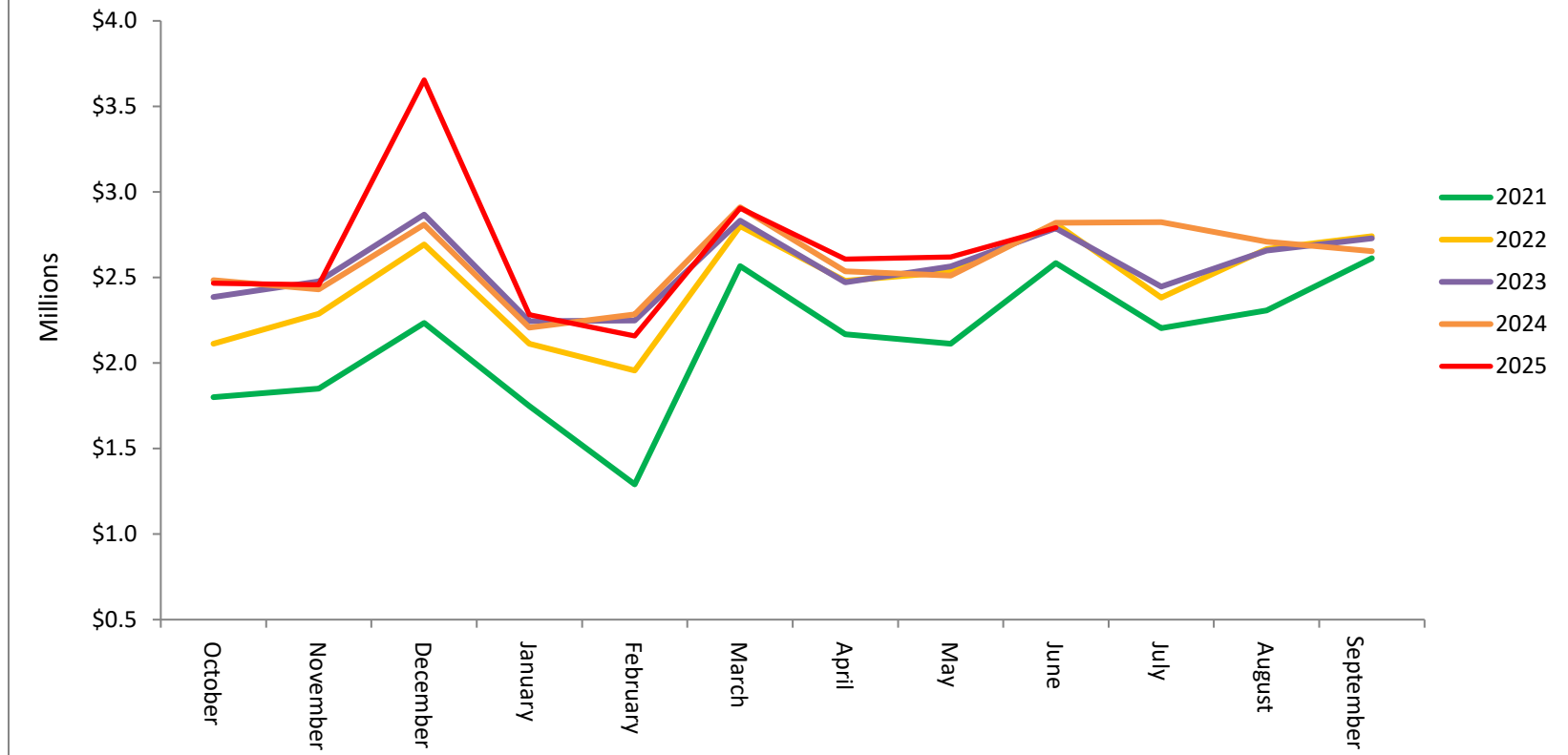
Month	Budget FY 2025	Actual* FY 2025	Budget Variance	% Budget Variance	Actual FY 2024	Incr (Decr) from 2024 Actual	% Incr (Decr) from FY 2024
October	\$ 2,490,697	\$ 2,466,702	\$ (23,996)	-0.96%	\$ 2,483,692	\$ (16,990)	-0.68%
November	2,498,321	2,456,880	(41,442)	-1.66%	2,430,318	26,562	1.09%
December**	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	2,607,016	126,924	5.12%	2,536,493	70,524	2.78%
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	-	-	0.00%	2,824,144	-	0.00%
August	2,810,454	-	-	0.00%	2,709,703	-	0.00%
September	2,657,639	-	-	0.00%	2,653,739	-	0.00%
Total	31,663,500				31,178,886		
YTD Total	\$ 23,539,213	\$ 23,941,905	\$ 402,692	1.71%	\$ 22,991,299	\$ 950,606	4.13%

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.

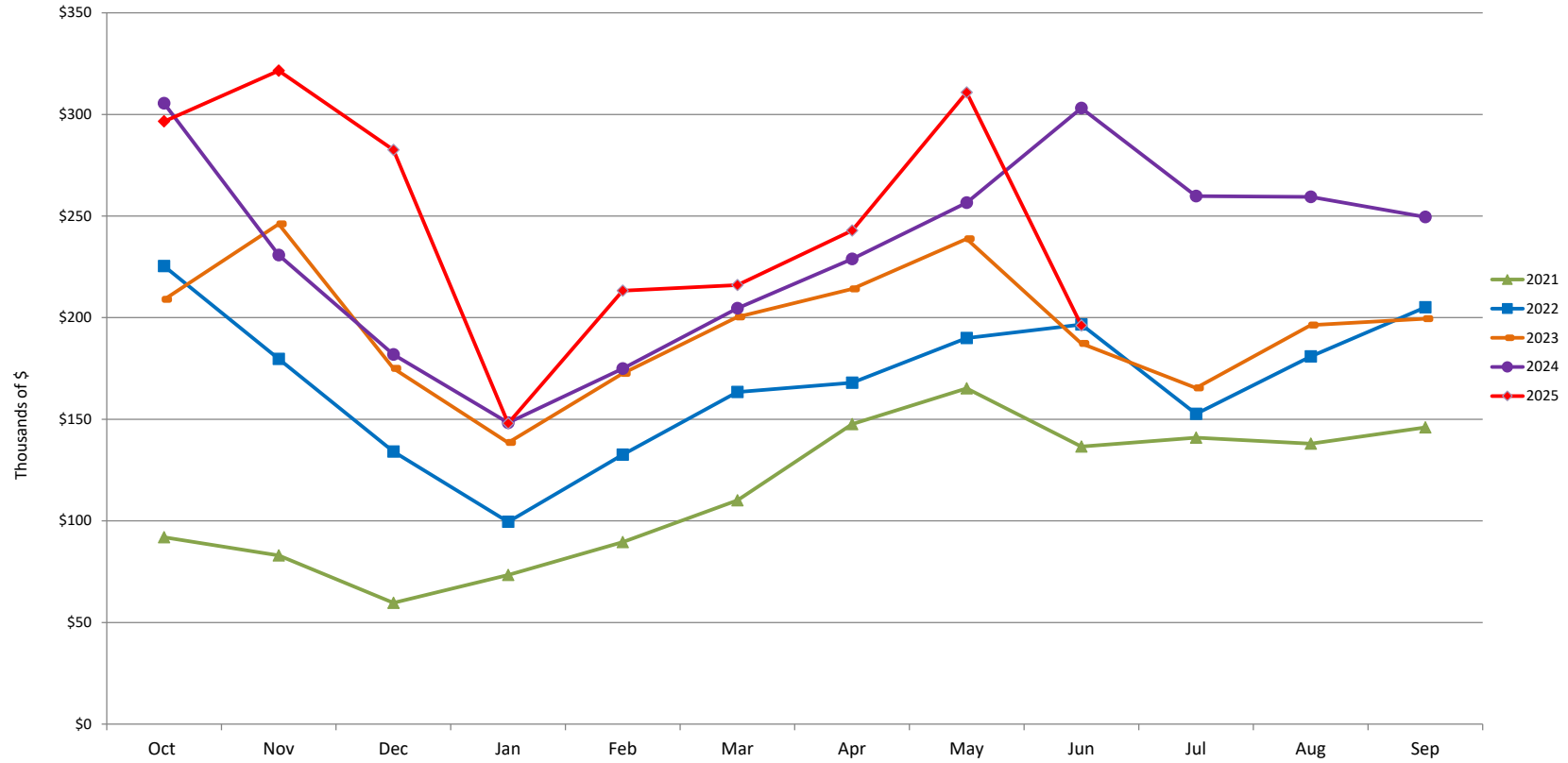
** The large increase in collections from November to December 2024 is the result of an audit adjustment of \$632k.

City of Bryan, Texas
Hotel Tax Revenue Comparison
Fiscal Year 2025 through June 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	\$ 296,581	\$ (15,419)	-4.94%	\$ 305,447	\$ (8,865)	-2.90%
November	216,000	321,506	105,506	48.85%	230,812	90,694	39.29%
December	120,000	282,526	162,526	135.44%	181,858	100,668	55.36%
January	120,000	147,986	27,986	23.32%	148,285	(298)	-0.20%
February	120,000	213,309	93,309	77.76%	174,947	38,362	21.93%
March	120,000	216,015	96,015	80.01%	204,590	11,425	5.58%
April	216,000	242,888	26,888	12.45%	228,850	14,038	6.13%
May	216,000	310,825	94,825	43.90%	256,568	54,257	21.15%
June	240,000	196,169	(43,831)	-18.26%	303,134	(106,966)	-35.29%
July	240,000	-	-	0.00%	259,786	-	0.00%
August	240,000	-	-	0.00%	259,379	-	0.00%
September	240,000	-	-	0.00%	249,520	-	0.00%
Total	2,400,000	2,227,806	547,806		2,803,176		
YTD Total	\$ 1,680,000	\$ 2,227,806	\$ 547,806	32.61%	\$ 2,034,490	\$ 193,316	11.17%

FY 2025 projected revenue	\$	2,400,000
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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	\$ 296,581	\$ 321,506	\$ 282,526	\$ 147,986	\$ 213,309	\$ 216,015	\$ 242,888	\$ 310,825	\$ 196,169				\$ 2,227,806
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 \$ 1,440,000
\$Over/(Under) YTD \$ 787,806
% Over/(Under) YTD 54.71%

FY 2025 Budget \$ 2,400,000