



CITY OF BRYAN
The Good Life, Texas Style.™

QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2026

FOR THE THREE MONTHS ENDING DECEMBER 31, 2025

Preliminary and Unaudited

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CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2026 Adopted Budget
Governmental Funds				
General	\$ (1,093)	\$ 4,951	\$ (6,044)	\$ 8,306
Debt Service	3,506	6,352	(2,846)	1,595
Hotel/Motel Tax	(562)	(106)	(456)	(639)
Oil & Gas Fund	77	104	(26)	415
Capital Reserve Fund	14	12	1	50
Midtown Park Operations	(393)	(156)	(237)	(936)
Phillips Event Center	172	93	79	24
Queen and Palace Theaters	53	134	(81)	(18)
Street Improvement Fund	687	485	202	(998)
Drainage Improvement	109	67	42	(1,040)
TIRZ #10-Traditions	1,402	1,354	48	(9,723)
TIRZ #21-Downtown Bryan	182	179	3	(466)
TIRZ #22-Target	45	100	(55)	29
Community Development	(366)	93	(459)	-
Grant Fund	-	-	-	-
ARPA Fund	(1,288)	-	(1,288)	-
Court Technology	11	(4)	15	(18)
Miscellaneous Trusts	42	-	42	-
Enterprise Funds				
BTU - City	5,226	(826)	6,051	8,271
BTU - Rural	(18)	1,341	(1,358)	3,529
Water	160	(1,083)	1,243	(6,533)
Wastewater	79	(479)	558	(3,717)
Solid Waste	43	148	(105)	(536)
Airport	(248)	(346)	98	(198)
Bryan Commerce & Development	557	(137)	694	(1,547)
Internal Service Funds				
Self-Insurance Fund	(1,105)	(799)	(306)	(264)
Employee Benefits Fund	390	634	(244)	341
Warehouse Fund	(24)	(21)	(3)	(95)
Change in Fund Balance	\$ 7,657	\$ 12,091	\$ (4,434)	\$ (4,168)

General Fund

The General Fund Balance Available for Operations at December 31, 2025 was \$33.2M, or 111 days of Operating Expenditures. This balance is \$8.3M, or 20.0%, under budgeted projections. The City has restricted fund balances totaling \$1.7M which is lower than the projected balance of \$5.2M. A discussion of the revenue and expenditure variances is included below.

Revenue Narrative

General Fund Revenues, not including Right-of-Way (ROW) Payments, are \$6.9M, or 24.6%, under budget. Notable variances include:

City Sales Tax: City Sales Tax is over budget \$397k, or 5.1%. The budget variance is primarily due to increased sales with big box retailers, wholesalers and general services.

Property Tax: Property Tax is under budget \$7.7M, or 45.6%. The budget variance is driven by the timing of collections. Collections in the second quarter bring the total collected in line with the budget.

Licenses & Permits: Licenses & Permits are over budget \$103k, or 47.7% due to continued growth in Bryan driving an increase in permits issued.

Charges for Services: Charges for Services are over budget \$216k, or 12.6%, primarily due to Parks and Recreation revenue which is over budget \$138k, or 103.8%, due to greater than anticipated parkland dedication fees of \$148k, and Ambulance revenues which are over budget \$87k, or 8.1%, due to conservative budgeting.

Expenditure Narrative

General Fund expenditures of \$26.5M are under budget \$809k, or 3.0%. Notable variances include:

Public Safety: Public Safety is under budget \$923k, or 6.3%. The budget variance is primarily due to Salaries and Benefits which are under budget \$999k (currently 23 vacancies).

Community Services: Community Services is over budget \$251k, or 11.4%. The budget variance is primarily due to Capital which is over budget \$495k due to the purchase of vehicles that were budgeted in the prior year. The budget variance is partially offset by Salaries and Benefits which are under budget \$180k (currently no vacancies), and Supplies which are under budget \$50k.

General Administration: General Administration is under budget \$244k, or 15.7%. The budget variance is primarily due to Salaries and Benefits which are under budget \$195k (currently 2 vacancies), and Miscellaneous expenses which are under budget \$45k.

Non-Departmental: Non-Departmental is over budget \$179k, or 4.7%. The budget variance is primarily due to transfers to Phillips Event Center which are over budget \$160k due to final payments of the renovation project as well as miscellaneous facility repairs, and Easterwood Airport which is over budget \$130k due to the timing of the annual payment. The budget variance is offset by contractual obligations which are under budget \$109k due to timing of contribution payments.

Other Funds

Other Governmental Funds

Debt Service Fund: Total revenues are under budget \$2.8M, or 44.8%, primarily due to timing of Property Tax revenues collections. Collections in the second quarter bring the total collected in line with the budget.

Special Revenue Funds

Hotel Tax Fund: Total revenues are over budget \$219k, or 27.8%, primarily due to higher than anticipated hotel occupancy activity. Total expenditures are over budget \$675k, or 75.5%, primarily due to the timing of Destination Bryan funding agreement payments for the second quarter.

Midtown Park Operations Fund: Total revenues are under budget \$183k, or 34.1%. The budget variance is primarily due to Legend Event Center revenues which are under budget \$153k, or 37.1%, due to the timing of events. Operating expenses are tracking on budget.

Phillips Event Center (“PEC”) Fund: Total revenues are over budget \$148k, or 18.9%. The budget variance is primarily due to Transfers In that are over budget \$160k, or 80.2%, due to funding for final payments of the renovation project as well as miscellaneous facility repairs and to cover operating expenses that are slightly over.

Street Improvement Fund: Total revenues are over budget \$99k, or 5.8%, primarily due to Fees which are over budget \$53k, or 3.3%, due to higher than anticipated growth, and Interest Income, which is over budget \$44k, or 59.2%, due to higher than expected interest rates and cash balances. Total expenditures are under budget \$103k, or 8.4%, due to timing of streets projects.

Enterprise Funds

BTU – City Fund: Total revenues are under budget \$2.1M, or 3.6%, primarily due to Fuel Revenues which are under budget \$2.8M, or 13.3%, due to the decrease in recoverable revenues associated with purchased power, Base Revenues which are under budget \$790k due to lower usage, and Other Operating Revenues which are under budget \$514k, or 32.5%, due to timing of pole attachment revenues. The budget variance is offset by TCOS Revenue which is over budget \$1.1M, or 11.1%, due to the budget including a reduced TCOS rate which has not yet been realized as the TCOS filing is ongoing, Regulatory Charge Pass Thru which is over budget \$569k, or 9.7%, and Interest Income which is over budget \$374k, or 21.5%, due to higher than expected interest rates. Total expenditures are under budget \$8.1M, or 13.8%, primarily due to Annual Capital which is under budget \$4.9M, or 38.2%, due to the timing of the work to be performed, Energy Cost which is under budget \$2.8M, or 13.3%, due to a decrease in purchased power, and Departmental Expenses which are under budget \$1.3M, or 15.0%, due to timing of service for outside services. The budget variance is offset by TCOS Expense which is over budget \$569k, or 9.7%, and Right of Way Payments which are over budget \$264k, or 7.7%.

BTU – Rural Fund: Total revenues are over budget \$441k, or 3.0%, primarily due to Fuel Revenues which are over budget \$374k, or 8.6%, due to higher usage, and Interest Income which is over budget \$192k, or 54.2%, due to higher than expected interest rates. Total expenditures are over budget \$1.8M, or 13.6%, primarily due to Annual Capital which is over budget \$1.7M, or 72.4%, due to the timing of the work performed, and Purchased Power (Fuel) which is over budget \$374k, or 8.6%. The budget variance is offset by Purchased Power (Base) which is under budget \$146k, or 4.9%.

Water Fund: Total revenues are over budget \$1.2M, or 27.6%, primarily due to Water Sales which are over budget \$1.1M, collectively, due to a dry fall, and Interest Income which is over budget \$112k, or 98.3%, due to higher than expected interest rates and cash balances. Total expenditures are tracking on budget.

Wastewater Fund: Total revenues are over budget \$333k, or 8.2%, primarily due to Sewer System Revenue which is over budget \$329k, collectively, due to a dry fall season. Total expenditures are under budget \$224k, or 5.0%, primarily due to Salaries and Benefits which are under budget \$122k (currently 5 vacancies), and Utilities which are under budget \$112k.

Bryan Commercial Development (BCD) Fund: Total revenues are over budget \$746k due to Miscellaneous Revenue which is over budget \$716k due to a large lot sale at Traditions which was not budgeted.

Internal Service Funds

Self Insurance Fund: Total revenues are tracking close to budget. Total expenditures are over budget \$291k, or 18.1%, primarily due to Liability Claims which are over budget \$231k, or 170.8%, and Liability Insurance which is over budget \$57k, or 5.6%.

Employee Benefits Fund: Total revenues are over budget \$1.4M, or 32.9%, primarily due to unbudgeted Stop/Loss Aggregate Refund of \$914k, unbudgeted Health Claim Rebates of \$396k, and Interest Income which is over budget \$128k, or 255.7%, due to higher than expected interest rates. Total expenditures are over budget \$1.6M, or 45.8%, primarily due to Health Insurance Claims which are over budget \$1.6M, or 56.7%, which is budgeted based upon historical data which varies year to year, and Health Insurance Administration costs which are over budget \$164k, or 198.1%, due to annual contract increases. The budget variance is offset by Stop/Loss Premiums which are under budget \$83k, or 22.8%.

CITY OF BRYAN, TEXAS
General Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues:</u>					
City Sales Tax	\$ 8,176	\$ 7,778	\$ 397	5.1%	\$ 31,500
Property Tax	9,155	16,815	(7,660)	-45.6%	44,146
Franchise Fees	149	132	17	12.9%	2,006
Licenses & Permits	318	215	103	47.7%	997
Grants	423	456	(32)	-7.1%	1,823
Charges for Services	1,929	1,713	216	12.6%	6,957
Fines	421	438	(17)	-3.9%	1,754
Miscellaneous/Shared Tax	599	543	56	10.2%	2,600
Land/Property Sales	2	-	2	100.0%	-
Subtotal Revenues	21,172	28,091	(6,919)	-24.6%	91,783
ROW Payments	4,216	4,150	66	1.6%	16,871
Transfers In	-	-	-	0.0%	8,826
Total Revenues, Transfers & ROW	25,388	32,242	(6,854)	-21.3%	117,481
<u>Expenditures:</u>					
Public Safety	13,685	14,607	(923)	-6.3%	60,453
Public Works	1,628	1,629	(1)	-0.1%	7,121
Development Services	857	915	(58)	-6.4%	4,135
Community Services	2,457	2,206	251	11.4%	10,058
Support Services	4,267	4,280	(13)	-0.3%	16,907
General Administration	1,308	1,552	(244)	-15.7%	6,883
Non-Departmental	4,014	3,836	179	4.7%	12,250
Administrative Reimbursements	(1,734)	(1,735)	0	0.0%	(8,632)
Operating Expenditures	26,481	27,291	(809)	-3.0%	109,175
Total Expenditures	26,481	27,291	(809)	-3.0%	109,175
Net Increase/(Decrease)	(1,093)	4,951	(6,044)	-122.1%	8,306
Beginning Fund Balance	35,962	41,683	(5,721)	-13.7%	41,683
Ending Fund Balance	34,869	46,634	(11,765)	-25.2%	49,989
Restricted Fund Balance	1,715	5,167	(3,453)	-66.8%	5,167
Fund Balance Available for Operations	\$ 33,154	\$ 41,467	\$ (8,313)	-20.0%	\$ 44,822
# of Days of Reserve	111	139	(28)		150
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 17,947	\$ 17,947			\$ 17,947
Target Operating Reserve					
100 Days of Operating Expenses	\$ 29,911	\$ 29,911			\$ 29,911

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
December 31, 2025
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
Property Tax	\$ 3,519	\$ 6,327	\$ (2,808)	-44.4%	\$ 16,572
Delinquent Collections	(75)	12	(88)	-702.6%	50
Interest Income	62	12	50	398.5%	50
BVSWMA	-	-	-	0.0%	380
Subtotal Revenues	3,506	6,352	(2,846)	-44.8%	17,051
Transfers In	-	-	-	0.0%	2,332
<i>Total Non-Operating Revenues</i>	-	-	-	0.0%	2,332
Total Revenues and Transfers	3,506	6,352	(2,846)	-44.8%	19,383
<u>Expenditures</u>					
Debt Service	-	-	-	0.0%	16,289
Debt Expense	-	-	-	0.0%	1,500
Total Expenditures	-	-	-	0.0%	17,789
Net Increase/(Decrease)	3,506	6,352	(2,846)	-44.8%	1,595
Beginning Operating Funds	5,619	4,619	1,000	21.6%	4,619
Ending Operating Funds	\$ 9,125	\$ 10,971	\$ (1,847)	-16.8%	\$ 6,214
Days of Operating Funds	187	225	(38)		128
Operating Reserve					
30 Days of Operating Expenses	\$ 1,482	\$ 1,482			\$ 1,482

CITY OF BRYAN, TEXAS
Hotel Tax Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues</u>					
Room Tax Receipts	\$ 995	\$ 771	\$ 224	29.1%	\$ 2,965
Interest Income	11	16	(5)	-29.9%	65
Total Revenues	1,006	787	219	27.8%	3,030
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Arts and Culture Grants	131	46	85	183.8%	185
Bryan Arts Affiliates	75	19	56	297.3%	75
Communications/Marketing (City of Bryan)	-	5	(5)	-100.0%	20
Destination Bryan	1,345	673	672	100.0%	2,690
Historical Restoration	-	-	-	0.0%	100
Park & Rec Expense (City of Bryan)	17	71	(54)	-75.5%	279
The Stella Hotel	-	69	(69)	-100.0%	275
Subtotal Program Grants	1,568	882	686	77.7%	3,624
<u>Single Purpose/Events Grants</u>	-	11	(11)	-100.0%	45
Subtotal Single Purpose/Event Grants	-	11	(11)	-100.0%	45
Total Expenditures	1,568	893	675	75.5%	3,669
Net Increase/(Decrease)	(562)	(106)	(456)	428.4%	(639)
Beginning Operating Funds	1,656	1,646	9	0.6%	1,646
Ending Operating Funds	\$ 1,094	\$ 1,540	\$ (446)	-29.0%	\$ 1,007
Days of Operating Funds	109	153	(44)		100
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 603	\$ 603			\$ 603

CITY OF BRYAN, TEXAS
Oil & Gas Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues</u>					
Property Taxes	\$ 37	\$ 37	\$ -	0.0%	\$ 149
Royalties	16	39	(23)	-59.1%	155
Interest Income	24	28	(4)	-12.7%	112
Total Revenues	77	104	(26)	-25.5%	415
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	77	104	(26)	-25.5%	415
Beginning Operating Funds	2,448	2,465	(17)	-0.7%	2,465
Ending Operating Funds	\$ 2,525	\$ 2,569	\$ (43)	-1.7%	\$ 2,880
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Capital Reserve Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues</u>					
Interest Income	\$ 14	\$ 12	\$ 1	10.2%	\$ 50
Total Revenues	14	12	1	10.2%	50
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	14	12	1	10.2%	50
Beginning Operating Funds	1,425	1,267	158	12.5%	1,405
Ending Operating Funds	\$ 1,439	\$ 1,279	\$ 160	12.5%	\$ 1,455
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Midtown Park Operations Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues</u>					
Legends Event Center Revenues	\$ 259	\$ 411	\$ (153)	-37.1%	\$ 2,469
Travis Park Fields Revenues	30	50	(20)	-39.2%	200
Ground Lease Revenues	29	50	(21)	-42.6%	200
Interest Income	36	25	11	43.1%	100
Total Revenues	354	536	(183)	-34.1%	2,969
<u>Transfers</u>					
Transfer In from General Fund	-	-	-	0.0%	1,000
Total Transfers	-	-	-	0.0%	1,000
Total Revenues and Transfers	354	536	(183)	-34.1%	3,969
<u>Expenditures</u>					
Legends Event Center:					
Contract Labor	123	128	(5)	-3.8%	765
Supplies and Operating	215	247	(32)	-13.0%	1,642
Repairs and Maintenance	43	32	11	36.1%	350
Contractual Services	46	32	14	44.7%	350
Annual Capital	-	6	(6)	-100.0%	36
Legends Event Center Expenditures	427	445	(17)	-3.9%	3,143
Travis Park Fields:					
Contract Labor	34	17	18	107.4%	105
Supplies and Operating	22	25	(4)	-14.5%	223
Repairs and Maintenance	5	8	(3)	-37.8%	50
Contractual Services	8	8	-	0.0%	48
Travis Park Fields Expenditures	69	58	11	18.7%	426
Midtown Park - Other:					
Salaries and Benefits	59	89	(30)	-33.8%	379
Supplies and Operating	102	25	78	311.3%	150
Repairs and Maintenance	2	-	2	100.0%	140
Contractual Services	23	15	7	48.1%	167
Annual Capital	64	60	4	6.4%	500
Other Expenditures	250	189	60	31.9%	1,336
Total Expenditures	746	692	54	7.8%	4,905
Net Increase/(Decrease)	(393)	(156)	(237)	152.2%	(936)
Beginning Operating Funds	3,512	3,403	109	3.2%	3,403
Ending Operating Funds	\$ 3,119	\$ 3,247	\$ (128)	-3.9%	\$ 2,467
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Phillips Event Center ("PEC") Fund Summary
December 31, 2025
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
Operating - Golf Course	\$ 241	\$ 188	\$ 53	28.5%	\$ 1,150
Operating - Facilities	329	395	(65)	-16.5%	2,100
Interest Income	1	1	(0)	-33.2%	5
Total Revenues	571	584	(12)	-2.1%	3,255
Transfers In from General Fund	360	200	160	80.2%	200
Total Transfers	360	200	160	80.2%	200
Total Revenues and Transfers	932	784	148	18.9%	3,455
 <u>Expenditures</u>					
Golf Course:					
Contract Labor	125	129	(4)	-3.4%	730
Supplies	34	25	10	38.2%	200
Annual Capital	55	25	29	116.4%	101
Maintenance	16	32	(16)	-50.9%	200
Golf Course Expenditures	230	211	18	8.7%	1,231
 Facilities:					
Contract Labor	234	250	(16)	-6.3%	750
Supplies	70	25	46	186.2%	210
Annual Capital	42	7	35	532.6%	26
Maintenance	12	-	12	100.0%	-
Cost of Goods Sold	103	88	15	16.7%	700
Facilities Expenditures	461	369	91	24.8%	1,686
 Other:					
Supplies	-	19	(19)	-100.0%	75
Maintenance	-	19	(19)	-100.0%	75
Annual Capital	-	10	(10)	-100.0%	42
Insurance	21	7	14	219.1%	26
Equipment Rentals	1	6	(5)	-77.9%	25
Management Fees and Incentives	47	49	(2)	-4.5%	270
Other Expenditures	69	110	(41)	-36.9%	513
Total Expenditures	760	690	69	10.0%	3,431
Net Increase/(Decrease)	172	93	79	84.8%	24
Beginning Operating Funds	(35)	113	(148)	-131.2%	113
Ending Operating Funds	\$ 137	\$ 206	\$ (69)	-33.4%	\$ 137
Days of Operating Funds	15	22	(7)		15

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Queen and Palace Theaters Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues</u>					
Theater Operating Revenue	\$ 128	\$ 153	\$ (25)	-16.1%	\$ 575
Interest Income	1	2	(1)	-41.7%	6
Total Revenues	129	154	(25)	-16.4%	581
<u>Transfers</u>					
Transfer In from General Fund	246	246	0	0.0%	800
Total Transfers	246	246	0	0.0%	800
Total Revenues and Transfers	375	401	(25)	-6.3%	1,381
<u>Expenditures</u>					
Facilities:					
Supplies	37	38	(1)	-2.4%	225
Maintenance	3	3	1	24.3%	15
Utilities	5	5	(0)	-5.9%	30
Advertising	9	22	(13)	-58.4%	100
Insurance	8	1	7	448.9%	9
Contract Labor & Services	126	125	2	1.5%	575
Management Fees and Incentives	51	50	1	1.7%	300
Miscellaneous	53	24	29	120.8%	145
Annual Capital	30	-	30	100.0%	-
Theater Expenditures	322	267	55	20.8%	1,399
Total Expenditures	322	267	55	20.8%	1,399
Net Increase/(Decrease)	53	134	(81)	-60.3%	(18)
Beginning Operating Funds	98	68	30	43.9%	68
Ending Operating Funds	\$ 151	\$ 202	\$ (51)	-25.2%	\$ 50
Days of Operating Funds	39	53	(13)		13

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Street Improvement Fund Summary
December 31, 2025
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
Fees	\$ 1,678	\$ 1,625	\$ 53	3.3%	\$ 6,500
Penalties	16	15	1	10.0%	60
Interest Income	119	75	44	59.2%	300
Total Revenues	1,814	1,715	99	5.8%	6,860
<u>Expenditures</u>					
Street Improvement Maintenance	52	126	(74)	-58.6%	500
Uncollectible Accounts	8	6	2	26.1%	24
Contractual Services	47	-	47	100.0%	150
Annual Capital	934	1,011	(78)	-7.7%	6,465
Transfer to Debt Service	-	-	-	0.0%	372
Billing Services Reimbursements	39	39	(0)	0.0%	158
Admin. Reimbursement - General Fund	47	47	-	0.0%	189
Total Expenditures	1,127	1,230	(103)	-8.4%	7,858
Net Increase/(Decrease)	687	485	202	41.6%	(998)
Beginning Operating Funds	11,118	8,680	2,438	28.1%	8,680
Ending Operating Funds	\$ 11,805	\$ 9,165	\$ 2,640	28.8%	\$ 7,683
Days of Operating Funds	548	426	123		357
Target Operating Reserve					
60 Days of Operating Expenses	\$ 1,292	\$ 1,292			\$ 1,292

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Drainage Fund Summary
December 31, 2025
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
Fees	\$ 280	\$ 255	\$ 25	9.7%	\$ 1,021
Penalties	3	2	1	22.3%	9
Interest Income	21	9	12	140.2%	35
Total Revenues	304	266	37	14.1%	1,065
<u>Expenditures</u>					
Storm System Maintenance	-	10	(10)	-100.0%	42
Contractual Engineering/Planning	26	9	17	199.2%	35
Uncollectible Accounts	1	1	0	1.2%	5
Storm System Capital	108	100	8	8.3%	1,710
Contractual Services	3	-	3	100.0%	-
Transfer to Debt Service	-	23	(23)	-100.0%	91
Billing Services Reimbursements	13	12	0	0.0%	50
Admin. Reimbursement - General Fund	43	43	0	0.0%	172
Total Expenditures	195	199	(4)	-2.0%	2,105
Net Increase/(Decrease)	109	67	42	61.5%	(1,040)
Beginning Operating Funds	2,102	1,849	252	13.6%	1,849
Ending Operating Funds	\$ 2,211	\$ 1,917	\$ 294	15.3%	\$ 809
Days of Operating Funds	383	332	51		140
Target Operating Reserve					
60 Days of Operating Expenses	\$ 346	\$ 346			\$ 346

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 1,304	\$ 1,304	\$ -	0.0%	\$ 3,416
Interest Income	98	50	48	95.2%	200
Total Revenues	1,402	1,354	48	3.5%	3,616
<u>Expenditures</u>					
Transfers Out	-	-	-	0.0%	8,826
Contractual and Professional Services	-	-	-	0.0%	4,513
Total Expenditures	-	-	-	0.0%	13,339
Net Increase/(Decrease)	1,402	1,354	48	3.5%	(9,723)
Beginning Operating Funds	9,816	9,723	93	1.0%	9,723
Ending Operating Funds	\$ 11,218	\$ 11,078	\$ 141	1.3%	\$ -
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 174	\$ 174	\$ -	0.0%	\$ 456
Interest Income	8	5	3	50.3%	20
Total Revenues	182	179	3	1.4%	476
<u>Expenditures</u>					
Miscellaneous Projects	-	-	-	0.0%	600
Transfer to Debt Service	-	-	-	0.0%	342
Total Expenditures	-	-	-	0.0%	942
Net Increase/(Decrease)	182	179	3	1.4%	(466)
Beginning Operating Funds	748	703	45	6.4%	703
Ending Operating Funds	\$ 929	\$ 882	\$ 48	5.4%	\$ 237
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 193	\$ 193	\$ -	0.0%	\$ 506
Interest Income	2	7	(5)	-75.2%	29
Total Revenues	195	200	(5)	-2.7%	535
<u>Expenditures</u>					
Contractual Services	150	100	50	50.0%	100
Transfer to Debt Service	-	-	-	0.0%	406
Total Expenditures	150	100	50	50.0%	506
Net Increase/(Decrease)	45	100	(55)	-55.2%	29
Beginning Operating Funds	168	25	143	569.8%	25
Ending Operating Funds	\$ 213	\$ 126	\$ 88	69.8%	\$ 54
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
BTU - City
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues					
Retail	\$ 12,586	\$ 13,177	\$ (591)	(4.5%)	\$ 57,571
Wholesale	4,643	4,841	(199)	(4.1%)	20,797
Fuel Revenues	18,279	21,072	(2,792)	(13.3%)	98,688
Regulatory Charge Pass Thru	6,450	5,882	569	9.7%	25,251
TCOS Revenue	10,813	9,732	1,081	11.1%	36,733
Other Operating Revenues	1,067	1,581	(514)	(32.5%)	5,187
<i>Total Operating Revenues</i>	<u>53,839</u>	<u>56,284</u>	<u>(2,446)</u>	<u>(4.3%)</u>	<u>244,226</u>
Non-Operating Revenues					
Interest Income	2,117	1,742	374	21.5%	6,970
Total Revenues	<u>55,955</u>	<u>58,027</u>	<u>(2,071)</u>	<u>(3.6%)</u>	<u>251,196</u>
<u>Expenditures</u>					
Operating Expenses					
Energy Cost	18,279	21,072	(2,792)	(13.3%)	98,688
Capacity Cost	572	568	5	0.8%	2,271
TCOS Expense	6,450	5,882	569	9.7%	25,251
TCOS Expense - Wholesale	1,095	1,013	83	8.2%	4,336
Departmental Expenses	7,376	8,677	(1,301)	(15.0%)	32,034
<i>Total Operating Expenses</i>	<u>33,773</u>	<u>37,211</u>	<u>(3,437)</u>	<u>(9.2%)</u>	<u>162,580</u>
Non-Operating Expenses					
Admin. Reimbursement to COB	1,270	1,270	0	0.0%	5,082
Admin. Reimbursement from COB	(552)	(552)	(0)	0.0%	(2,206)
Annual Capital	7,992	12,924	(4,932)	(38.2%)	37,807
Donation	1	18	(18)	(97.2%)	75
Right of Way Payments	3,688	3,424	264	7.7%	14,913
Debt Service	4,557	4,557	-	0.0%	24,675
<i>Total Non-Operating Expenses</i>	<u>16,957</u>	<u>21,642</u>	<u>(4,685)</u>	<u>(21.6%)</u>	<u>80,346</u>
Total Expenditures	<u>50,730</u>	<u>58,852</u>	<u>(8,123)</u>	<u>(13.8%)</u>	<u>242,925</u>
Net Increase/(Decrease)	5,226	(826)	6,051	(732.9%)	8,271
Beginning Operating Cash	133,233	132,587	646	0.5%	132,587
Ending Operating Cash	<u>\$ 138,459</u>	<u>\$ 131,761</u>	<u>\$ 6,697</u>	<u>5.1%</u>	<u>\$ 140,858</u>
Rate Stabilization Fund	1,796	1,824	(28)	(1.5%)	1,824
Total	<u>\$ 140,255</u>	<u>\$ 133,585</u>	<u>\$ 6,669</u>	<u>5.0%</u>	<u>\$ 142,682</u>
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 43,765	\$ 43,765			\$ 43,765
Target Operating Reserve					
225 Days of Operating Expenses	\$ 109,413	\$ 109,413			\$ 109,413

CITY OF BRYAN, TEXAS
BTU - Rural
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues	\$ 7,725	\$ 7,786	(61)	(0.8%)	\$ 34,733
Fuel Revenues	4,695	4,322	374	8.6%	18,941
Regulatory Charge Pass Thru	1,880	1,947	(66)	(3.4%)	8,542
Other Operating Revenues	139	136	3	2.0%	546
<i>Total Operating Revenues</i>	14,440	14,191	249	1.8%	62,762
Non-Operating Revenues					
Interest Income	546	354	192	54.2%	1,416
Total Revenues	14,986	14,545	441	3.0%	64,178
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	2,831	2,976	(146)	(4.9%)	12,810
Purchased Power - Fuel	4,695	4,322	374	8.6%	18,272
Regulatory Charge	1,880	1,947	(66)	(3.4%)	8,543
Departmental Expense	507	528	(21)	(3.9%)	4,226
<i>Total Operating Expenses</i>	9,914	9,772	141	1.4%	43,850
Non-Operating Expenses					
Annual Capital	3,954	2,294	1,660	72.4%	12,074
Donation	-	2	(2)	(100.0%)	2
Debt Service	1,136	1,136	-	0.0%	4,724
<i>Total Non-Operating Expenses</i>	5,090	3,432	1,659	48.3%	16,800
Total Expenditures	15,004	13,204	1,800	13.6%	60,650
Net Increase/(Decrease)	(18)	1,341	(1,358)	(101.3%)	3,529
Beginning Operating Cash	37,505	38,782	(1,277)	(3.3%)	38,782
Ending Operating Cash	\$ 37,487	\$ 40,123	\$ (1,358)	(3.4%)	\$ 42,311
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	\$ 5,406	\$ 5,406			\$ 5,406
Target Operating Reserve					
125 Days of Operating Expenses	\$ 15,017	\$ 15,017			\$ 15,017

CITY OF BRYAN, TEXAS
Water Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
Revenues					
Operating Revenues					
Water Sales - Residential	\$ 2,710	\$ 2,074	\$ 636	30.7%	\$ 8,100
Water Sales - Commercial	2,042	1,613	429	26.6%	6,050
Water Penalties	44	37	7	19.0%	130
Miscellaneous	179	142	37	26.4%	493
<i>Total Operating Revenues</i>	<u>4,974</u>	<u>3,865</u>	<u>1,110</u>	<u>28.7%</u>	<u>14,773</u>
Non-Operating Revenues					
Interest Income	226	114	112	98.3%	500
Gain (Loss) on Sale of Asset	-	-	-	0.0%	-
Water Tap Fees	57	56	1	0.9%	260
Oil and Gas Royalty	0	-	0	100.0%	-
Inventory Markup	7	7	(0)	-0.2%	27
Miscellaneous Non-Operating Income	16	25	(9)	-37.4%	100
Effluent Sales	234	250	(16)	-6.4%	1,000
Transfers from Other Funds	17	17	0	0.0%	66
<i>Total Non-Operating Revenues</i>	<u>556</u>	<u>468</u>	<u>87</u>	<u>18.6%</u>	<u>1,953</u>
Total Revenues	<u>5,530</u>	<u>4,333</u>	<u>1,197</u>	<u>27.6%</u>	<u>16,726</u>
Expenditures					
Operating Expenses					
Water Administration	164	245	(80)	-32.9%	995
Water Production	1,012	822	191	23.2%	3,660
Water Distribution	645	762	(117)	-15.4%	3,254
Transfer to Other Funds	26	26	0	0.0%	103
Transfer to Debt Service	-	23	(23)	-100.0%	91
Billing Services Reimbursements	154	154	0	0.0%	614
Admin. Reimbursement - General Fund	201	201	-	0.0%	805
<i>Total Operating Expenses</i>	<u>2,202</u>	<u>2,232</u>	<u>(30)</u>	<u>-1.3%</u>	<u>9,523</u>
Non-Operating Expenses					
Annual Capital	1,812	1,820	(8)	-0.4%	8,620
Right of Way Payments	220	223	(3)	-1.5%	739
Paying Agent Fee	1	1	(0)	-19.9%	5
Debt Service	1,135	1,140	(5)	-0.4%	4,373
<i>Total Non-Operating Expenses</i>	<u>3,168</u>	<u>3,184</u>	<u>(16)</u>	<u>-0.5%</u>	<u>13,736</u>
Total Expenditures	<u>5,370</u>	<u>5,416</u>	<u>(46)</u>	<u>-0.9%</u>	<u>23,259</u>
Net Increase/(Decrease)	160	(1,083)	1,243	-114.8%	(6,533)
Beginning Operating Funds	21,126	12,471	8,655	69.4%	12,471
Ending Operating Funds	<u>\$ 21,286</u>	<u>\$ 11,388</u>	<u>\$ 9,898</u>	<u>86.9%</u>	<u>\$ 5,938</u>
Days of Unrestricted Cash	650	437	213		228
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,565	\$ 1,565			\$ 1,565
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Sewer System Revenue - Residential	\$ 2,139	\$ 2,025	\$ 114	5.6%	\$ 8,100
Sewer System Revenue - Commercial	1,823	1,608	215	13.4%	6,000
Sewer Penalties	30	28	2	8.7%	112
Miscellaneous	1	1	(0)	-31.4%	5
Pretreatment Fees	148	156	(9)	-5.5%	680
Hauler and Sewer Inspection Fees	10	19	(10)	-49.3%	77
<i>Total Operating Revenues</i>	<u>4,151</u>	<u>3,838</u>	<u>313</u>	<u>8.2%</u>	<u>14,974</u>
Non-Operating Revenues					
Sewer Tap Fees	45	50	(5)	-10.8%	200
Miscellaneous Non-Operating Income	0	5	(5)	-95.0%	21
Transfers from Other Funds	81	81	0	0.0%	322
Interest Income	102	72	31	42.7%	300
<i>Total Non-Operating Revenues</i>	<u>228</u>	<u>207</u>	<u>20</u>	<u>9.8%</u>	<u>843</u>
Total Revenues	<u>4,379</u>	<u>4,046</u>	<u>333</u>	<u>8.2%</u>	<u>15,817</u>
<u>Expenditures</u>					
Operating Expenses					
Wastewater Administration	240	218	21	9.7%	894
Wastewater Collection	511	673	(162)	-24.0%	2,812
Wastewater Pre-Treatment	17	28	(12)	-40.6%	114
Wastewater Treatment	757	874	(116)	-13.3%	3,486
Environmental Services	171	186	(14)	-7.8%	777
Transfer to Other Funds	16	16	0	0.0%	63
Transfer to Debt Service	-	-	-	0.0%	110
Billing Services Reimbursements	156	156	(0)	0.0%	623
Admin. Reimbursement - General Fund	219	219	0	0.0%	875
<i>Total Operating Expenses</i>	<u>2,087</u>	<u>2,370</u>	<u>(283)</u>	<u>-11.9%</u>	<u>9,754</u>
Non-Operating Expenses					
Annual Capital	1,265	1,201	64	5.3%	6,100
Right of Way Payments	197	202	(5)	-2.6%	745
Paying Agent Fee	-	-	-	0.0%	5
Debt Service	752	752	0	0.0%	2,931
<i>Total Non-Operating Expenses</i>	<u>2,213</u>	<u>2,155</u>	<u>58</u>	<u>2.7%</u>	<u>9,781</u>
Total Expenditures	<u>4,300</u>	<u>4,525</u>	<u>(224)</u>	<u>-5.0%</u>	<u>19,534</u>
Net Increase/(Decrease)	79	(479)	558	-116.5%	(3,717)
Beginning Operating Funds	10,351	6,675	3,676	55.1%	6,675
Ending Operating Funds	<u>\$ 10,430</u>	<u>\$ 6,196</u>	<u>\$ 4,234</u>	<u>68.3%</u>	<u>\$ 2,958</u>
Days of Unrestricted Cash	370	232	138		111
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,603	\$ 1,603			\$ 1,603

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
Revenues					
Operating Revenues					
Residential Refuse	\$ 1,296	\$ 1,295	\$ 1	0.1%	\$ 5,181
Commercial Refuse	1,025	1,076	(51)	-4.8%	4,305
Penalties	19	19	(0)	-1.0%	75
License and Permit Fees	-	20	(20)	-100.0%	80
Miscellaneous	1	2	(1)	-35.4%	7
<i>Total Operating Revenues</i>	<u>2,341</u>	<u>2,412</u>	<u>(71)</u>	<u>-2.9%</u>	<u>9,648</u>
Non-Operating Revenues					
Interest Income	65	56	9	15.7%	225
Reimbursements and Transfers In	37	37	0	0.0%	148
Gain (Loss) on sale of Asset	1	-	1	100.0%	-
<i>Total Non-Operating Revenues</i>	<u>103</u>	<u>93</u>	<u>10</u>	<u>10.8%</u>	<u>373</u>
Total Revenues	<u>2,445</u>	<u>2,505</u>	<u>(61)</u>	<u>-2.4%</u>	<u>10,021</u>
Expenditures					
Operating Expenses					
Administration	1,290	1,261	28	2.2%	5,414
Call Center	93	108	(15)	-13.7%	451
Recycling	59	84	(25)	-29.3%	346
Billing Services Reimbursements	176	176	(0)	0.0%	705
Admin. Reimbursement - General Fund	193	193	0	0.0%	770
<i>Total Operating Expenses</i>	<u>1,810</u>	<u>1,821</u>	<u>(11)</u>	<u>-0.6%</u>	<u>7,686</u>
Non-Operating Expenses					
Transfer to Wastewater	5	5	(0)	-0.5%	21
Transfer to Water	4	4	-	0.0%	17
Right of Way Use Fee	117	119	(2)	-1.7%	474
Debt Service	-	-	-	0.0%	106
Annual Capital	465	408	58	14.2%	2,253
<i>Total Non-Operating Expenses</i>	<u>591</u>	<u>535</u>	<u>56</u>	<u>10.4%</u>	<u>2,871</u>
Total Expenditures	<u>2,402</u>	<u>2,357</u>	<u>45</u>	<u>1.9%</u>	<u>10,557</u>
Net Increase/(Decrease)	43	148	(105)	-71.1%	(536)
Beginning Operating Funds	7,008	5,638	1,369	24.3%	5,638
Ending Operating Funds	<u>\$ 7,050</u>	<u>\$ 5,787</u>	<u>\$ 1,264</u>	<u>21.8%</u>	<u>\$ 5,102</u>
Days of Unrestricted Cash	386	275	112		242
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,263	\$ 1,263			\$ 1,263

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 103	\$ 76	\$ 27	35.3%	\$ 305
Fuel Revenue	131	106	26	24.3%	425
<i>Total Operating Revenues</i>	<u>235</u>	<u>182</u>	<u>53</u>	<u>28.9%</u>	<u>730</u>
Non-Operating Revenues					
Grants and Reimbursements	-	-	-	0.0%	100
Interest Income	7	5	2	45.4%	20
Miscellaneous Revenues	8	2	5	207.1%	10
Transfers In	-	-	-	0.0%	875
<i>Total Non-Operating Revenues</i>	<u>15</u>	<u>7</u>	<u>7</u>	<u>99.3%</u>	<u>1,005</u>
Total Revenues	<u>250</u>	<u>190</u>	<u>60</u>	<u>31.7%</u>	<u>1,735</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	92	105	(13)	-11.9%	443
Supplies	1	4	(3)	-83.8%	15
Fuel for Resale	70	100	(30)	-30.4%	400
Maintenance	30	57	(27)	-48.0%	229
Other Services and Charges	38	45	(7)	-14.9%	179
Admin. Reimbursement - General Fund	35	35	-	0.0%	138
<i>Total Operating Expenses</i>	<u>265</u>	<u>345</u>	<u>(80)</u>	<u>-23.2%</u>	<u>1,404</u>
Non-Operating Expenses					
Debt Service	-	15	(15)	-100.0%	319
Annual Capital	233	176	57	32.3%	210
<i>Total Non-Operating Expenses</i>	<u>233</u>	<u>191</u>	<u>42</u>	<u>22.2%</u>	<u>529</u>
Total Expenditures	<u>498</u>	<u>536</u>	<u>(38)</u>	<u>-7.1%</u>	<u>1,933</u>
Net Increase/(Decrease)	(248)	(346)	98	-28.2%	(198)
Beginning Operating Funds	929	811	119	14.7%	811
Ending Operating Funds	<u>\$ 681</u>	<u>\$ 464</u>	<u>\$ 217</u>	<u>46.7%</u>	<u>\$ 612</u>
Days of Unrestricted Cash	61	121	(60)		159
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 231	\$ 231			\$ 231

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Property Sales	\$ 716	\$ -	\$ 716	100.0%	\$ -
<i>Total Operating Revenues</i>	716	-	716	100.0%	-
Non-Operating Revenues					
Interest Income	61	31	30	96.7%	125
<i>Total Non-Operating Revenues</i>	61	31	30	96.7%	125
Total Revenues	778	31	746	2388.8%	125
<u>Expenditures</u>					
Operating Expenses					
Other Services and Charges	102	50	52	104.6%	200
Land Purchase - Builder Infill Program	-	75	(75)	-100.0%	300
Annual Capital	-	-	-	0.0%	1,000
Contractual Obligations	100	25	75	300.0%	100
Admin. Reimbursement - General Fund	18	18	0	0.0%	72
Total Expenditures	220	168	52	31.1%	1,672
Net Increase/(Decrease)	557	(137)	694	-507.8%	(1,547)
Beginning Operating Funds	7,592	7,207	385	5.3%	7,207
Ending Operating Funds	\$ 8,149	\$ 7,070	\$ 1,079	15.3%	\$ 5,660
Minimum Target Fund Balance \geq \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Liability Insurance Premiums	\$ 284	\$ 328	\$ (43)	-13.1%	\$ 1,310
Workers Comp Ins Premiums	458	442	16	3.5%	1,709
<i>Total Operating Revenues</i>	<u>742</u>	<u>770</u>	<u>(27)</u>	<u>-3.6%</u>	<u>3,019</u>
Non-Operating Revenues					
Interest Income	54	38	16	43.0%	150
Miscellaneous Revenues	2	5	(3)	-56.7%	20
<i>Total Non-Operating Revenues</i>	<u>56</u>	<u>42</u>	<u>13</u>	<u>31.2%</u>	<u>170</u>
Total Revenues	<u>798</u>	<u>812</u>	<u>(14)</u>	<u>-1.7%</u>	<u>3,189</u>
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	132	164	(32)	-19.7%	696
Supplies	63	23	39	168.5%	93
Maintenance	-	0	(0)	-100.0%	2
Other Services and Charges	45	44	1	3.1%	178
Judgment and Damage Claims	59	8	52	692.4%	30
Stop Loss Aggregate Refund	(84)	(60)	(24)	40.8%	(240)
Liability Insurance	1,075	1,018	57	5.6%	1,097
Claims Administration	22	22	-	0.0%	88
Worker's Comp Claims	175	175	0	0.2%	640
Liability Claims	366	135	231	170.8%	540
Admin. Reimbursement - General Fund	51	51	0	0.0%	205
<i>Total Operating Expenses</i>	<u>1,903</u>	<u>1,580</u>	<u>323</u>	<u>20.4%</u>	<u>3,328</u>
Non-Operating Expenses					
Employee Health Center	-	25	(25)	-100.0%	100
Equipment Replacement	-	1	(1)	-100.0%	5
Transfer to Debt Service Fund	-	5	(5)	-100.0%	20
<i>Total Non-Operating Expenses</i>	<u>-</u>	<u>31</u>	<u>(31)</u>	<u>-100.0%</u>	<u>125</u>
Total Expenditures	<u>1,903</u>	<u>1,612</u>	<u>291</u>	<u>18.1%</u>	<u>3,453</u>
Net Increase/(Decrease)	(1,105)	(799)	(306)	38.2%	(264)
Beginning Operating Funds	6,381	5,298	1,083	20.4%	5,298
Ending Operating Funds	<u>\$ 5,276</u>	<u>\$ 4,499</u>	<u>\$ 777</u>	<u>17.3%</u>	<u>\$ 5,034</u>
Days of Operating Funds	579	493	85		552
Target Operating Reserve	\$ 2,500	\$ 2,500			\$ 2,500

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
Revenues					
Operating Revenues					
Employee Contributions	\$ 612	\$ 667	\$ (55)	-8.3%	\$ 2,476
City Contributions	3,191	3,178	13	0.4%	12,710
Retiree Health Premiums	162	164	(2)	-1.1%	656
<i>Total Operating Revenues</i>	<u>3,964</u>	<u>4,008</u>	<u>(44)</u>	<u>-1.1%</u>	<u>15,842</u>
Non-Operating Revenues					
Interest Income	178	50	128	255.7%	200
Flex Admin Fee	1	2	(0)	-16.8%	7
Miscellaneous	0	-	0	100.0%	-
Health Claim Rebates	396	-	396	100.0%	-
BISD Reimbursement	75	100	(24)	-24.3%	398
Transfer from Other Funds	-	-	-	0.0%	100
Stop/Loss Aggregate Refund	914	-	914	100.0%	-
<i>Total Non-Operating Revenues</i>	<u>1,565</u>	<u>151</u>	<u>1,413</u>	<u>934.6%</u>	<u>705</u>
Total Revenues	<u>5,529</u>	<u>4,159</u>	<u>1,369</u>	<u>32.9%</u>	<u>16,547</u>
Expenditures					
Operating Expenses					
Administrative Reimbursements	51	51	-	0.0%	206
Claims Administration	2	2	(0)	-9.9%	10
H.S.A. - Employer Paid	-	-	-	0.0%	418
Health Insurance Administration	246	83	164	198.1%	450
Health Insurance Claims	4,414	2,816	1,598	56.7%	12,750
ACA Research and Reinsurance Fees	-	2	(2)	-100.0%	8
Employee Assistance Program	4	5	(2)	-33.5%	22
Stop Loss Premium	283	366	(83)	-22.8%	1,545
<i>Total Operating Expenses</i>	<u>5,000</u>	<u>3,326</u>	<u>1,674</u>	<u>50.3%</u>	<u>15,409</u>
Non-Operating Expenses					
Employee Health Center	69	100	(30)	-30.4%	398
BISD Health Center Expense	69	100	(31)	-30.7%	398
<i>Total Non-Operating Expenses</i>	<u>138</u>	<u>199</u>	<u>(61)</u>	<u>-30.6%</u>	<u>797</u>
Total Expenditures	<u>5,138</u>	<u>3,525</u>	<u>1,613</u>	<u>45.8%</u>	<u>16,205</u>
Net Increase/(Decrease)	390	634	(244)	-38.5%	341
Beginning Operating Funds	17,515	16,860	655	3.9%	16,860
Ending Operating Funds	<u>\$ 17,906</u>	<u>\$ 17,495</u>	<u>\$ 411</u>	<u>2.3%</u>	<u>\$ 17,202</u>
Days of Operating Funds	424	414	10		387
Target Operating Reserve					
60 Days of Budgeted Expenditures	\$ 2,664	\$ 2,664			\$ 2,664

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Warehouse Fund Summary
December 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2026 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Fuel Mark-up	\$ 24	\$ 30	\$ (6)	-18.7%	\$ 125
Inventory Markup	4	4	0	8.6%	17
<i>Total Operating Revenues</i>	<u>29</u>	<u>34</u>	<u>(5)</u>	<u>-15.4%</u>	<u>141</u>
Non-Operating Revenues					
Interest Income	1	1	(0)	-0.1%	3
Admin. Reimbursements and Transfers	55	55	0	0.0%	219
<i>Total Non-Operating Revenues</i>	<u>56</u>	<u>56</u>	<u>0</u>	<u>0.0%</u>	<u>222</u>
Total Revenues	<u>84</u>	<u>90</u>	<u>(5)</u>	<u>-5.9%</u>	<u>364</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	65	70	(5)	-6.9%	296
Supplies	7	4	3	68.3%	17
Maintenance and Services	6	5	2	35.8%	19
Admin. Reimbursement - General Fund	30	30	0	0.0%	119
<i>Total Operating Expenses</i>	<u>109</u>	<u>109</u>	<u>(0)</u>	<u>-0.2%</u>	<u>451</u>
Non-Operating Expenses					
Transfer to Debt Service - Pensions	-	2	(2)	-100.0%	8
<i>Total Non-Operating Expenses</i>	<u>-</u>	<u>2</u>	<u>(2)</u>	<u>-100.0%</u>	<u>8</u>
Total Expenditures	<u>109</u>	<u>111</u>	<u>(2)</u>	<u>-2.1%</u>	<u>459</u>
Net Increase/(Decrease)	(24)	(21)	(3)	13.6%	(95)
Beginning Operating Funds	62	97	(35)	-35.7%	97
Ending Operating Funds	<u>\$ 38</u>	<u>\$ 76</u>	<u>\$ (38)</u>	<u>-49.6%</u>	<u>\$ 2</u>
Days of Operating Funds	30	60	(30)		1
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

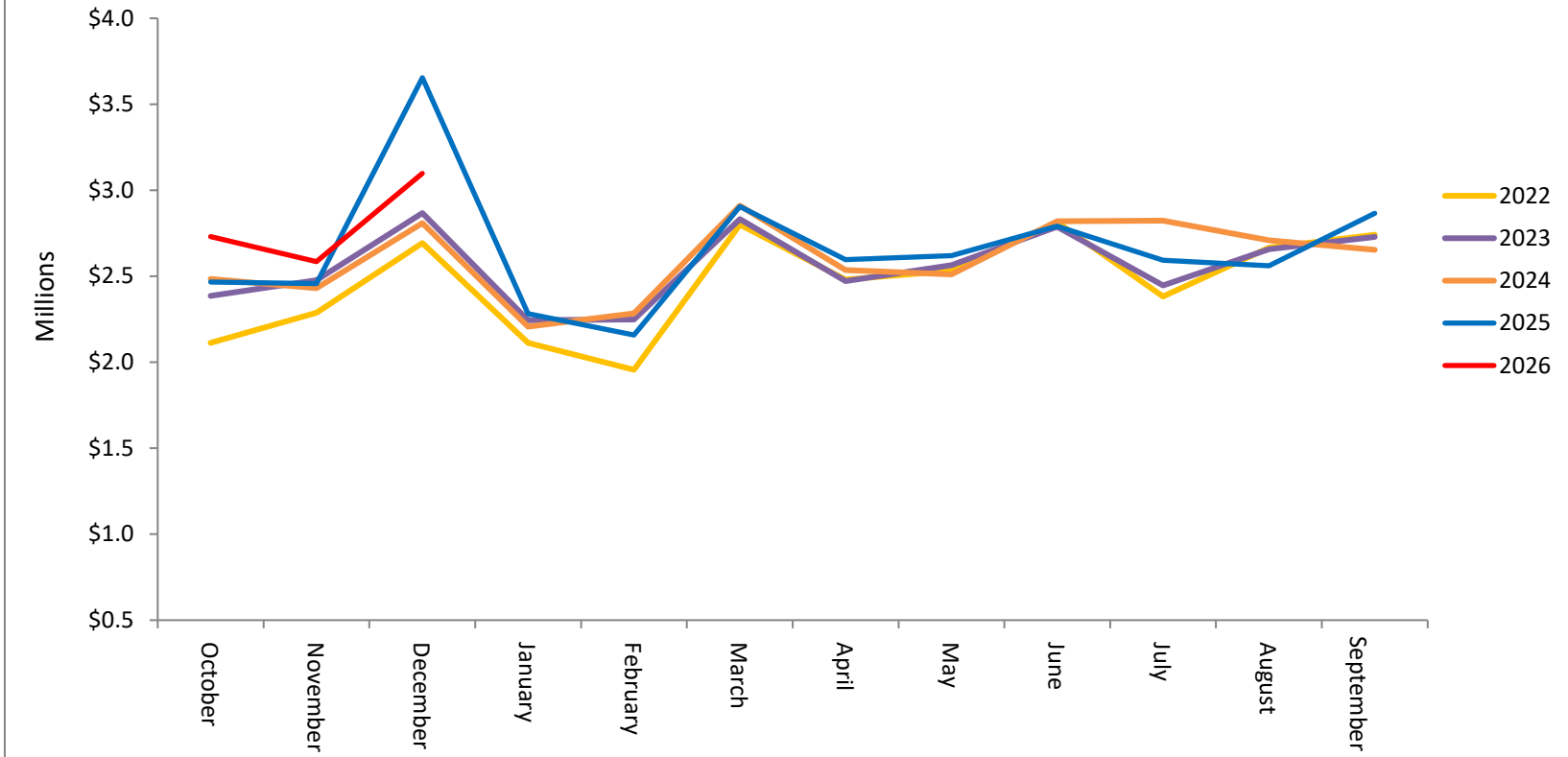
City of Bryan, Texas
Sales Tax Revenue Comparison*
Fiscal Year 2026 through December 2025

Month	Budget FY 2026	Actual* FY 2026	Budget Variance	% Budget Variance	Actual FY 2025	Incr (Decr) from 2025 Actual	% Incr (Decr) from FY 2025
October	\$ 2,477,836	\$ 2,731,266	\$ 253,430	10.23%	\$ 2,466,702	\$ 264,565	10.73%
November	2,485,421	2,585,105	99,684	4.01%	2,456,880	128,225	5.22%
December	2,960,795	3,098,005	137,210	4.63%	3,654,509	(556,504)	-15.23%
January	2,323,238			0.00%	2,283,052		0.00%
February	2,171,323			0.00%	2,158,293		0.00%
March	3,054,304			0.00%	2,904,947		0.00%
April	2,467,286			0.00%	2,596,475		0.00%
May	2,562,305			0.00%	2,619,537		0.00%
June	2,915,157			0.00%	2,790,970		0.00%
July	2,642,479			0.00%	2,592,392		0.00%
August	2,795,941			0.00%	2,560,990		0.00%
September	2,643,916			0.00%	2,866,766		0.00%
Total	31,500,000				31,951,511		
YTD Total	\$ 7,924,052	\$ 8,414,376	\$ 490,324	6.19%	\$ 8,578,090	\$ (163,714)	-1.91%

FY 2026 projected revenue \$ 31,500,000

*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.)

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



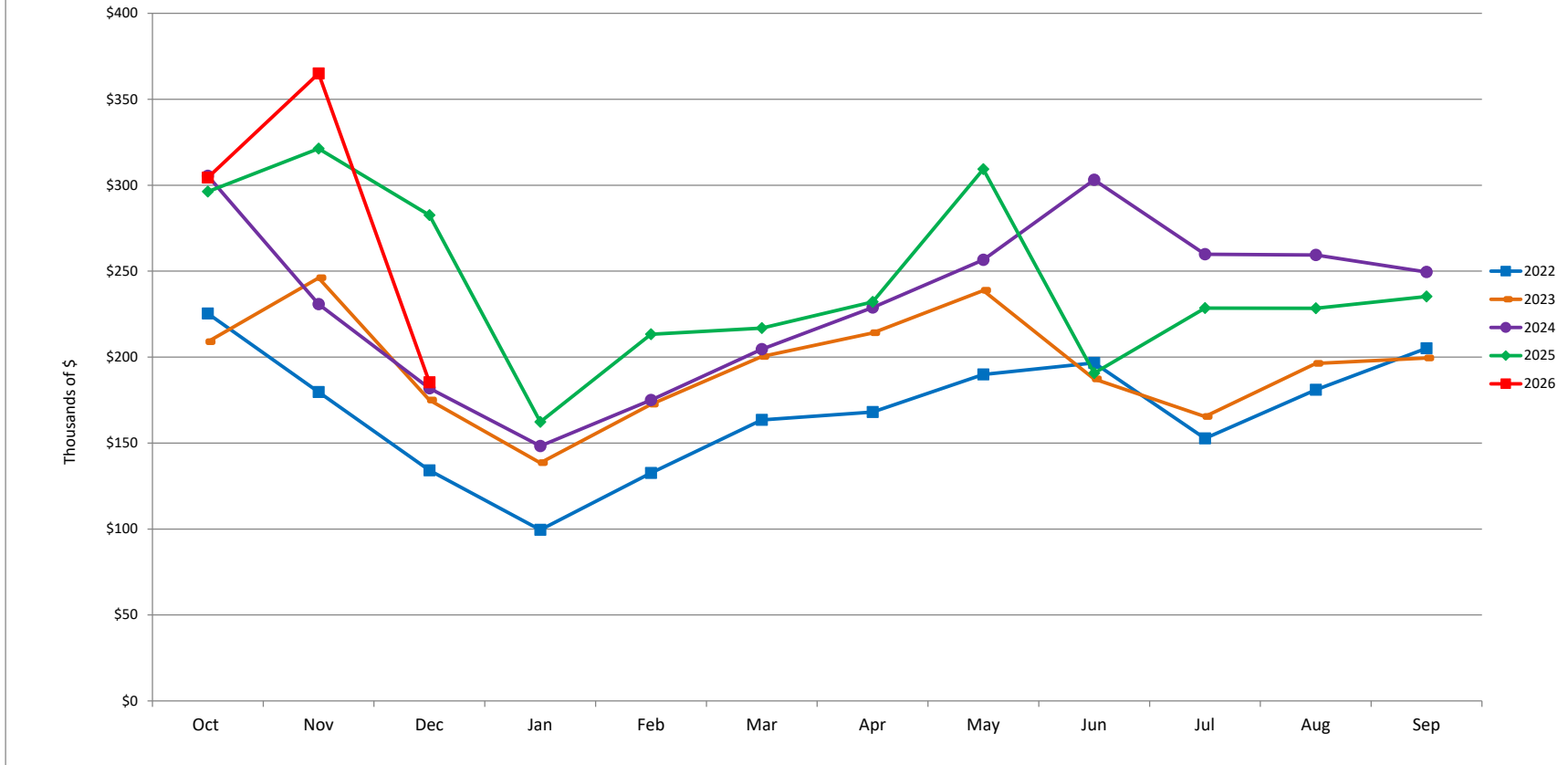
* The large increase in collections from November to December 2024 is the result of an audit adjustment of \$632k.

City of Bryan, Texas
Hotel Tax Revenue Comparison
Fiscal Year 2026 through December 2025

Month	Budget FY 2026	Actual FY 2026	Budget Variance	% Budget Variance	Actual FY 2025	Incr (Decr) from 2025 Actual	% Incr (Decr) from FY 2025
October	296,500	\$ 304,367	\$ 7,867	2.65%	\$ 296,269	\$ 8,097	2.73%
November	266,850	364,993	98,143	36.78%	321,283	43,710	13.60%
December	207,550	185,344	(22,206)	-10.70%	282,526	(97,182)	-34.40%
January	148,250		-	0.00%	162,314	-	0.00%
February	207,550		-	0.00%	213,309	-	0.00%
March	237,200		-	0.00%	216,855	-	0.00%
April	266,850		-	0.00%	232,057	-	0.00%
May	296,500		-	0.00%	309,315	-	0.00%
June	266,850		-	0.00%	190,692	-	0.00%
July	266,850		-	0.00%	228,490	-	0.00%
August	237,200		-	0.00%	228,437	-	0.00%
September	266,850		-	0.00%	235,243	-	0.00%
Total	2,965,000	854,703	83,803		2,916,790		
YTD Total	\$ 770,900	\$ 854,703	\$ 83,803	10.87%	\$ 900,078	\$ (45,375)	-15.32%

FY 2026 projected revenue \$ 2,965,000

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 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
Total for FY 2026	\$ 304,367	\$ 364,993	\$ 185,344										\$ 854,703
Monthly budget	\$ 296,500	\$ 266,850	\$ 207,550	\$ 148,250	\$ 207,550	\$ 237,200	\$ 266,850	\$ 296,500	\$ 266,850	\$ 266,850	\$ 237,200	\$ 266,850	\$ 2,965,000

YTD Budget \$ 296,500
 \$Over/(Under) YTD \$ 558,203
 % Over/(Under) YTD 188.26%
 FY 2026 Budget \$ 2,965,000