



CITY OF BRYAN
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QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2025

FOR THE SIX MONTHS ENDING MARCH 31, 2025

Preliminary and Unaudited

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

	YTD Actual	YTD Budget	YTD Budget Variance	FY2025 Adopted Budget
Governmental Funds				
General	\$ 16,920	\$ 15,350	\$ 1,570	\$ (1,289)
Debt Service	8,333	8,057	275	(1,616)
Hotel/Motel Tax	26	(596)	622	(958)
Oil & Gas Fund	193	195	(3)	391
Capital Reserve Fund	27	23	5	45
Midtown Park Operations	(321)	(484)	164	(868)
Midtown Park Construction	-	-	-	-
Phillips Event Center	(155)	164	(319)	54
Queen and Palace Theaters	16	(152)	167	(36)
Street Improvement Fund	(179)	(396)	217	(1,845)
Drainage Improvement	393	375	18	(21)
TIRZ #10-Traditions	5,211	4,450	761	4,264
TIRZ #19-Nash Street	538	403	135	349
TIRZ #21-Downtown Bryan	(176)	207	(383)	149
TIRZ #22-Target	139	397	(258)	(227)
Community Development	(359)	111	(470)	-
Grant Fund	(142)	-	(142)	-
ARPA Fund	(486)	-	(486)	-
Court Technology	20	(3)	24	(7)
Miscellaneous Trusts	87	-	87	-
Enterprise Funds				
BTU - City	6,490	(12,276)	18,766	5,088
BTU - Rural	(1,758)	153	(1,911)	(111)
Water	(1,680)	(4,805)	3,125	(8,373)
Wastewater	860	(525)	1,386	(3,891)
Solid Waste	857	709	148	(793)
Airport	(115)	(389)	274	(445)
Bryan Commerce & Development	(924)	(623)	(301)	(719)
Internal Service Funds				
Self-Insurance Fund	(159)	(529)	369	(487)
Employee Benefits Fund	1,559	224	1,335	118
Warehouse Fund	(17)	(10)	(6)	(20)
Change in Fund Balance	\$ 35,198	\$ 10,031	\$ 25,167	\$ (11,247)

General Fund

The General Fund Balance Available for Operations at March 31, 2025 was \$45.2M, or 158 days of Operating Expenditures. This balance is \$2.3M, or 4.9%, 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 Transfers In or Right-of-Way (ROW) Payments, are \$2.1M, or 3.5%, over budget. Notable variances include:

City Sales Tax: City Sales Tax revenue is over budget \$547k, or 3.5%. The budget variance is driven by increased Sales Tax revenues from big box retailers, general services, food services, and professional services.

Property Tax: Property Tax revenue is over budget \$528k, or 1.5%. The budget variance is driven by the timing of collections and increased collections of delinquent taxes, penalties and interest.

Grants: Grants are over budget \$147k, or 20.4%, primarily due to Library contributions that are over budget \$174k, or 26.5%, due to adjustments in the agreement after the budget was adopted.

Charges for Services: Charges for Services are over budget \$329k, or 10.3%, primarily due to Ambulance revenues which are over budget \$401k due to conservative budgeting and Parks and Recreation revenue which is over budget \$195k due to greater than anticipated parkland dedication fees. The amounts over budget are offset by Public Safety revenue which is under budget \$247k due to the timing of payments for the school resource officer program.

Miscellaneous Income: Miscellaneous revenue is over budget \$314k, or 31.1%, primarily due to Interest Income which is over budget \$214k due to higher than expected interest rates and reimbursable fire expenses which are over budget \$72k.

Right-of-Way (ROW) Payments: Right-of-Way (ROW) Payments are over budget \$245k, or 3.6%, primarily due to higher than expected utility sales.

Expenditure Narrative

General Fund expenditures of \$50.2M are over budget \$731k, or 1.5%. Notable variances include:

Public Safety: Public Safety is over budget \$387k, or 1.4%. Factors include Supplies which are over budget by \$265k related to Fire equipment, Capital Expenditures which are over budget \$199k due to Fire and Police vehicles, Maintenance which is over budget \$155k due to Police software, vehicles, and equipment, and Advertising for Fire and EOC which is over budget by \$96k. The budget variance is offset by Salaries and Benefits which are under budget \$314k (currently eight vacancies).

Public Works: Public Works is under budget \$359k, or 11.2%. Factors include Salaries and Benefits which are under budget by \$292k, Miscellaneous Expenses which are under budget \$141k primarily due to contractual services, and Maintenance which is under budget \$100k primarily due to road base and in-house concrete projects. The budget variance is offset by Capital Expenditures which are over budget \$167k due to drainage projects.

Development Services: Development Services is under budget \$172, or 9.5%. Factors include Salaries and Benefits which are under budget \$69k (currently no vacancies), Miscellaneous Expenses which are under budget \$41k and Supplies which are under budget \$40k.

Community Services: Community Services is under budget \$481k, or 11.8%. Factors include Salaries and Benefits which are under budget \$304k (currently no vacancies), Miscellaneous Expenses which are under budget \$116k primarily due to contractual maintenance, and Supplies which are under budget \$50k due to minor equipment.

Support Services: Support Services are over budget \$214k, or 2.9%. Factors include Maintenance which is over budget \$516k due to contractual maintenance and software and Capital Expenditures which are over budget \$409k due to computer equipment and bulkhead replacement at the Bryan Aquatic Center. The over budget variance is offset by Salaries and Benefits which are under budget \$565k (currently five vacancies), Miscellaneous Expenses which are under budget \$148k primarily due to contractual maintenance and Supplies which are under budget \$45k due to IT computer replacements, software and equipment.

General Administration: General Administration is under budget \$175k, or 5.3%, primarily due to Salaries and Benefits which are under budget \$273k (currently three vacancies). The amounts under budget are offset by Professional Services which are over budget \$71k.

Non-Departmental: Non-Departmental is over budget \$1.3M, or 26.8%, due to the \$1M contractual obligation to the Bryan Business Council, \$200k in Tennis Facility expenses that will not be capitalized, and \$127k for the payment to Easterwood Airport, which is due to timing.

Other Funds

Other Governmental Funds

Debt Service Fund: Total revenues are over budget \$131k, or 1.0%, primarily due to Interest Income, which is over budget \$152k due to higher than expected interest rates. Total expenditures are over budget \$42k, or 0.9%, due to a difference in the amount budgeted and the amount of debt issued due to the timing of the issuance.

Special Revenue Funds

Hotel Tax Fund: Total revenues are over budget \$646k, or 61.8%, primarily due to higher than anticipated hotel occupancy activity. Total expenditures are over budget \$24k, or 1.5%.

Midtown Park Operations Fund: Total revenues are over budget \$72k, or 6.9%. Total expenditures are under budget \$92k, or 6.0%, primarily due to Salaries and Benefits which are under budget \$80k, or 45.2%.

Phillips Event Center (“PEC”) Fund: Total revenues are over budget \$63k, or 8.7%. Total expenditures are over budget \$382k, or 32.1%, primarily due to Annual Capital which is over budget \$177k due to timing of projects, Contract Labor which is over budget \$118k and Supplies which are over budget \$113k. The event center reopened in February.

Queen and Palace Theaters Fund: Total revenues are over budget \$57k, or 34.2%, due to increased activity and conservative budgeting. Total expenditures are under budget \$94k, or 15.3%, driven by savings in supplies.

Street Improvement Fund: Total revenues are over budget \$189k, or 5.6%, primarily due to Interest Income, which is over budget \$95k, or 63.5%, due to higher than expected interest rates and Fees which are over budget \$91k, or 2.9%. Total expenditures are under budget \$28k, or 0.7%.

TIRZ 10 – Traditions Fund: Total revenues are over budget \$713k, or 15.8%, primarily due to Property Taxes which are over budget due to higher than anticipated collections and conservative budgeting. Total expenditures are under budget \$48k, or 86.0%.

TIRZ 19 – Nash Street Fund: Total revenues are over budget \$134k, or 32.9%, primarily due to Property Taxes which are over budget \$122k, or 30.7%, due to higher than anticipated collections and conservative budgeting.

TIRZ 21 – Downtown Fund: Total expenditures are over budget \$379k, or 182.0%, due to timing of the LaSalle Hotel project which carried over from FY 2024.

TIRZ 22 – Target Fund: Total revenues are over budget \$72k, or 15.4%. Total expenditures are over budget \$330k due to Contractual Services which are over budget \$335k due to timing of the Developer Reimbursement Payment.

Enterprise Funds

BTU – City Fund: Total revenues are over budget \$4.4M, or 4.0%, due to Other Operating Revenue which is over budget \$2.7M due to a gain of \$1.4M from the sale of the Dansby land with transloading facility, and Interest Income which is over budget \$1.6M due to higher than expected interest rates. Total expenditures are under budget \$14.3M, or 11.7%, primarily due to Annual Capital which is under budget \$11.3M from timing of capital projects, and Debt Service which is under budget \$2.4M due to timing of debt reimbursement payments.

BTU – Rural Fund: Total revenues are over budget \$1.5M, or 5.4%, primarily due to Base and Fuel Revenues which are over budget \$1.1M due to higher usage and Interest Income which is over budget \$284k, or 34.9%. Total expenditures are over budget \$3.4M, or 12.5%, due to Annual Capital which is over budget by \$2.7M, or 47.4%, from timing of capital projects, Purchased Power which is over budget \$865k collectively, and Departmental Expenses which are over budget \$278k due to timing of vegetation management expenses. The budget variance is offset by Debt Service which is under budget \$522k, or 22.1%, due to timing of debt reimbursement payments.

Water Fund: Total revenues are over budget \$3.3M, or 47.4%, primarily due to Miscellaneous Non-Operating Income which is over budget \$1.6M due to a reimbursement agreement with BBCEDF for waterline construction costs, increased Water Sales which are over budget \$1.5M collectively, and Effluent Sales which are over budget \$124k. Total expenditures are over budget \$207k, or 1.8%, primarily due to Professional Services which is over budget \$170k, Miscellaneous Debt Expense which is over budget \$96k, Right of Way Payments which are over budget \$51k, and Maintenance which is over budget \$50k. The budget variance is offset by Salaries and Benefits which are under budget \$100k (currently one vacancy), and Annual Capital which is under budget \$57k due to timing of projects.

Wastewater Fund: Total revenues are over budget \$842k, or 11.1%, primarily due to Sewer System Revenue which is over budget \$724k due to a dry fall season. Total expenditures are under budget \$544k, or 6.7%, primarily due to Annual Capital which is under budget \$444k, or 14.4%, due to timing of wastewater system improvement projects, Salaries and Benefits which are under budget \$210k (currently six vacancies), and Utilities which are under budget \$122k. The budget variance is offset by contractual services which are over budget \$188k related to a lift station economic development agreement.

Solid Waste Fund: Total revenues are right on budget. Total expenditures are under budget \$126k, or 3.0%, primarily due to Supplies which are under budget \$67k due to decreased fuel costs and Miscellaneous Expenses which are under budget \$63k related to Contractual Services and Uncollectable Accounts.

Airport Fund: Total revenues are over budget \$116k, or 33.4%, due to Rent which is over budget \$47k and Fuel revenue which is over budget \$39k. Total expenditures are under budget \$158k, or 21.5%, due to Fuel for Resale which is under budget \$82k, Debt Service which is under budget \$49k due to a difference in the amount budgeted and the amount of debt issued due to the timing of the issuance, Salaries and Benefits which are under budget \$30k and Annual Capital which is under budget \$30k.

Bryan Commercial Development (BCD) Fund: Total revenues are over budget \$87k, or 174.9%, due to Interest Income. Total expenditures are over budget \$389k, or 57.8%, primarily due to unbudgeted property purchases.

Internal Service Funds

Self Insurance Fund: Total revenues are over budget \$203k, or 13.9%, primarily due to Miscellaneous Revenues which is over budget \$151k due to insurance proceeds on claims from a solid waste vehicle. Total expenditures are under budget \$166k, or 8.3%, due to lower than anticipated liability claims which are under budget \$174k, or 66.3%.

Employee Benefits Fund: Total revenues are over budget \$1.2M, or 15.5%, primarily due to unbudgeted Health Claim Rebates of \$726k, Interest Income which is over budget \$246k due to higher than expected interest rates, unbudgeted Stop/Loss Aggregate Refund of \$132k, and City Contributions which are over budget \$129k, or 2.1%, due to conservative budgeting for vacancies. Total expenditures are under budget \$88k, or 1.1%, primarily due to Stop/Loss Premiums which are under budget by \$140k, Health Center expenses which are under budget \$78k in the aggregate and Health Insurance Administration which is under budget \$60k. The budget variance is offset by Health Insurance Claims which are over budget by \$195k.

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues:</u>					
City Sales Tax	\$ 16,100	\$ 15,553	\$ 547	3.5%	\$ 31,664
Property Tax	35,963	35,434	528	1.5%	39,198
Franchise Fees	805	761	44	5.8%	1,986
Licenses & Permits	535	491	44	8.9%	977
Grants	868	721	147	20.4%	1,442
Charges for Services	3,520	3,190	329	10.3%	6,598
Fines	916	860	56	6.6%	1,720
Miscellaneous/Shared Tax	1,323	1,009	314	31.1%	2,185
Land/Property Sales	46	-	46	100.0%	-
Subtotal Revenues	60,076	58,020	2,057	3.5%	85,769
ROW Payments	7,004	6,759	245	3.6%	17,577
Total Revenues, Transfers & ROW	67,080	64,779	2,301	3.6%	103,346
<u>Expenditures:</u>					
Public Safety	28,395	28,009	387	1.4%	56,928
Public Works	2,846	3,205	(359)	-11.2%	6,997
Development Services	1,628	1,800	(172)	-9.5%	3,956
Community Services	3,596	4,077	(481)	-11.8%	9,777
Support Services	7,689	7,475	214	2.9%	16,187
General Administration	3,103	3,278	(175)	-5.3%	6,691
Non-departmental	6,236	4,920	1,316	26.8%	11,510
Administrative Reimbursements	(3,333)	(3,333)	(0)	0.0%	(7,412)
Total Expenditures	50,160	49,429	731	1.5%	104,635
Net Increase/(Decrease)	16,920	15,350	1,570	10.2%	(1,289)
Beginning Fund Balance	36,081	41,312	(5,231)	-12.7%	41,312
Ending Fund Balance	53,001	56,662	(3,661)	-6.5%	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	\$ 45,246	\$ 47,585	\$ (2,339)	-4.9%	\$ 30,946
# of Days of Reserve	158	166	(8)		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
 March 31, 2025
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Property Tax	\$ 12,344	\$ 12,427	\$ (83)	-0.7%	\$ 13,700
Delinquent Collections	58	25	33	133.0%	50
Interest Income	202	50	152	303.9%	100
BVSWMA	29	-	29	100.0%	377
Subtotal Revenues	12,633	12,502	131	1.0%	14,227
Transfers In	586	400	186	46.6%	3,179
<i>Total Non-Operating Revenues</i>	586	400	186	46.6%	3,179
Total Revenues and Transfers	13,220	12,902	317	2.5%	17,406
<u>Expenditures</u>					
Debt Service	4,887	4,845	42	0.9%	18,522
Debt Expense	-	-	-	0.0%	500
Total Expenditures	4,887	4,845	42	0.9%	19,022
Net Increase/(Decrease)	8,333	8,057	275	3.4%	(1,616)
Beginning Operating Funds	6,420	5,436	984	18.1%	5,436
Ending Operating Funds	\$ 14,752	\$ 13,493	\$ 1,259	9.3%	\$ 3,820
Days of Operating Funds	283	259	24		73
Operating Reserve					
30 Days of Operating Expenses	\$ 1,585	\$ 1,585			\$ 1,585

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

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
Room Tax Receipts	\$ 1,572	\$ 1,008	\$ 564	56.0%	\$ 2,400
Misc. Revenues	90	-	90	100.0%	-
Interest Income	27	36	(9)	-26.2%	72
Total Revenues	1,690	1,044	646	61.8%	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	63	6	9.9%	125
Communications/Marketing (City of Bryan)	-	38	(38)	-100.0%	75
Destination Bryan	1,235	1,235	-	0.0%	2,470
Historical Restoration	-	25	(25)	-100.0%	50
Park & Rec Expense (City of Bryan)	48	40	8	20.6%	365
The Stella Hotel	125	100	25	24.7%	200
Subtotal Program Grants	1,611	1,635	(24)	-1.4%	3,420
<u>Single Purpose/Events Grants</u>					
	-	5	(5)	-100.0%	10
BT RESIDENTIAL, LP	15	-	15	100.0%	-
Fiestas Patrias Mexicanas	8	-	8	100.0%	-
TAMU Game day Traffic Shuttle - Other	30	-	30	100.0%	-
Subtotal Single Purpose/Event Grants	53	5	48	953.1%	10
Total Expenditures	1,664	1,640	24	1.5%	3,430
Net Increase/(Decrease)	26	(596)	622	-104.3%	(958)
Beginning Operating Funds	1,927	1,425	502	35.2%	1,425
Ending Operating Funds	\$ 1,953	\$ 829	\$ 1,124	135.6%	\$ 467
Days of Operating Funds	208	88	120		50

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Property Taxes	\$ 99	\$ 99	\$ -	0.0%	\$ 199
Royalties	50	70	(20)	-28.6%	140
Interest Income	43	26	17	66.1%	52
Total Revenues	193	195	(3)	-1.4%	391
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	193	195	(3)	-1.4%	391
Beginning Operating Funds	2,002	1,996	6	0.3%	1,996
Ending Operating Funds	\$ 2,195	\$ 2,191	\$ 4	0.2%	\$ 2,387
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Interest Income	\$ 27	\$ 23	\$ 5	21.5%	\$ 45
Total Revenues	27	23	5	21.5%	45
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	27	23	5	21.5%	45
Beginning Operating Funds	1,359	1,267	92	7.3%	1,312
Ending Operating Funds	\$ 1,386	\$ 1,289	\$ 97	7.5%	\$ 1,357
Minimum Target Fund Balance \geq \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Legends Event Center Revenues	\$ 932	\$ 833	\$ 99	11.8%	\$ 2,000
Travis Park Fields Revenues	63	93	(31)	-32.9%	187
Ground Lease Revenues	57	62	(5)	-8.1%	125
Interest Income	72	38	34	91.6%	75
Miscellaneous	-	25	(25)	-100.0%	50
Total Revenues	1,124	1,052	72	6.9%	2,437
<u>Transfers</u>					
Transfer In from General Fund	-	-	-	0.0%	1,000
Total Transfers	-	-	-	0.0%	1,000
Total Revenues and Transfers	1,124	1,052	72	6.9%	3,437
<u>Expenditures</u>					
Legends Event Center:					
Contract Labor	222	273	(51)	-18.8%	728
Supplies and Operating	515	452	63	14.0%	1,310
Repairs and Maintenance	110	82	29	35.3%	299
Contractual Services	183	175	8	4.6%	350
Legends Event Center Expenditures	1,031	982	49	5.0%	2,687
Indoor Tennis Facility					
Contract Labor	-	-	-	0.0%	398
Supplies and Operating	-	34	(34)	-100.0%	125
Repairs and Maintenance	-	26	(26)	-100.0%	52
Legends Event Center Expenditures	-	60	(60)	-100.0%	575
Travis Park Fields:					
Contract Labor	71	77	(6)	-7.4%	198
Supplies and Operating	43	64	(21)	-32.3%	128
Repairs and Maintenance	15	16	(1)	-8.0%	32
Contractual Services	20	24	(4)	-16.7%	48
Annual Capital	-	23	(23)	-100.0%	46
Travis Park Fields Expenditures	149	204	(55)	-26.8%	452
Midtown Park - Other:					
Salaries and Benefits	98	178	(80)	-45.2%	367
Supplies and Operating	106	67	38	57.1%	135
Repairs and Maintenance	5	20	(15)	-72.8%	40
Contractual Services	2	25	(23)	-91.9%	50
Annual Capital	54	-	54	100.0%	-
Other Expenditures	265	290	(25)	-8.7%	591
Total Expenditures	1,445	1,536	(92)	-6.0%	4,305
Net Increase/(Decrease)	(321)	(484)	164	-33.8%	(868)
Beginning Operating Funds	4,435	6,090	(1,655)	-27.2%	6,090
Ending Operating Funds	\$ 4,114	\$ 5,606	\$ (1,492)	-26.6%	\$ 5,222
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
Revenues					
Operating - Golf Course	\$ 425	\$ 441	\$ (16)	-3.7%	\$ 1,100
Operating - Facilities	365	288	77	26.9%	750
Interest Income	2	-	2	100.0%	-
Miscellaneous	0	-	0	100.0%	-
Total Revenues	792	729	63	8.7%	1,850
Transfers In from General Fund	626	626	-	0.0%	1,100
Total Transfers	626	626	-	0.0%	1,100
Total Revenues and Transfers	1,418	1,355	63	4.7%	2,950
Expenditures					
Golf Course:					
Contract Labor	271	184	87	47.2%	675
Supplies	137	62	74	119.2%	170
Maintenance	31	41	(10)	-24.6%	149
Annual Capital	30	28	2	7.5%	281
Golf Course Expenditures	469	316	153	48.6%	1,274
Facilities:					
Contract Labor	331	300	31	10.5%	471
Cost of Goods Sold	127	125	2	1.8%	250
Supplies	180	95	85	89.4%	190
Maintenance	24	-	24	100.0%	-
Annual Capital	287	110	177	161.9%	219
Facilities Expenditures	950	630	320	50.9%	1,130
Other:					
Insurance	19	10	9	83.8%	21
Supplies	4	50	(46)	-92.3%	100
Equipment Rentals	17	23	(5)	-22.8%	45
Management Fees and Incentives	114	113	1	0.7%	226
Maintenance	0	50	(50)	-99.4%	100
Other Expenditures	154	246	(91)	-37.2%	492
Total Expenditures	1,573	1,191	382	32.1%	2,896
Net Increase/(Decrease)	(155)	164	(319)	-194.7%	54
Beginning Operating Funds	(28)	143	(171)	-119.6%	143
Ending Operating Funds	\$ (183)	\$ 307	\$ (490)	-159.7%	\$ 197
Days of Operating Funds	(23)	39	(62)		25

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Theater Operating Revenue	\$ 221	\$ 167	\$ 54	32.5%	\$ 400
Interest Income	3	-	3	100.0%	-
Total Revenues	223	167	57	34.2%	400
<u>Transfers</u>					
Transfer In from General Fund	316	300	16	5.3%	800
Total Transfers	316	300	16	5.3%	800
Total Revenues and Transfers	539	467	73	15.6%	1,200
<u>Expenditures</u>					
Facilities:					
Supplies	68	230	(162)	-70.6%	460
Maintenance	1	8	(6)	-86.1%	15
Utilities	11	12	(2)	-13.4%	25
Advertising	25	50	(25)	-49.4%	100
Insurance	8	4	4	105.0%	8
Contract Labor & Services	219	127	93	73.2%	253
Management Fees and Incentives	125	125	-	0.0%	250
Miscellaneous	66	62	4	6.1%	125
Theater Expenditures	524	618	(94)	-15.3%	1,236
Total Expenditures	524	618	(94)	-15.3%	1,236
Net Increase/(Decrease)	16	(152)	167	-110.4%	(36)
Beginning Operating Funds	180	150	30	19.9%	150
Ending Operating Funds	\$ 196	\$ (2)	\$ 197	-12882.9%	\$ 114
Days of Operating Funds	58	(0)	58		34

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Fees	\$ 3,291	\$ 3,200	\$ 91	2.9%	\$ 6,400
Penalties	33	30	3	9.0%	60
Interest Income	245	150	95	63.5%	300
Total Revenues	3,569	3,380	189	5.6%	6,760
<u>Expenditures</u>					
Street Improvement Maintenance	91	42	48	113.2%	1,640
Uncollectible Accounts	15	12	3	23.6%	24
Contractual Services	7	38	(30)	-80.1%	80
Annual Capital	3,456	3,500	(44)	-1.3%	6,250
Transfer to Debt Service	61	66	(4)	-6.8%	373
Billing Services Reimbursements	55	55	(0)	0.0%	111
Admin. Reimbursement - General Fund	63	63	0	0.0%	127
Total Expenditures	3,749	3,776	(28)	-0.7%	8,605
Net Increase/(Decrease)	(179)	(396)	217	-54.8%	(1,845)
Beginning Operating Funds	11,920	12,453	(533)	-4.3%	12,453
Ending Operating Funds	\$ 11,740	\$ 12,057	\$ (316)	-2.6%	\$ 10,609
Days of Operating Funds	498	511	(13)		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
March 31, 2025
(in thousands)

	YTD	YTD	YTD	YTD	FY2025
	Actual	Budget	Budget	Variance	Adopted
			Variance	%	Budget
<u>Revenues</u>					
Fees	\$ 549	\$ 510	\$ 39	7.6%	\$ 1,021
Penalties	5	5	1	21.3%	9
Interest Income	34	15	19	125.4%	30
Total Revenues	588	530	58	11.0%	1,060
<u>Expenditures</u>					
Storm System Maintenance	2	21	(19)	-90.3%	42
Contractual Engineering/Planning	10	-	10	100.0%	-
Uncollectible Accounts	2	2	(0)	-0.9%	5
Storm System Capital	70	20	50	254.4%	769
Transfer to Debt Service	24	25	(1)	-3.9%	91
Billing Services Reimbursements	25	25	0	0.0%	50
Admin. Reimbursement - General Fund	62	62	(0)	0.0%	124
Total Expenditures	196	155	40	26.1%	1,081
Net Increase/(Decrease)	393	375	18	4.8%	(21)
Beginning Operating Funds	1,483	1,438	45	3.1%	1,438
Ending Operating Funds	\$ 1,875	\$ 1,813	\$ 63	3.5%	\$ 1,417
Days of Operating Funds	633	612	21		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
 March 31, 2025
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 3,399	\$ 2,853	\$ 546	19.1%	\$ 3,145
Property Tax - County	1,685	1,593	92	5.8%	1,756
Interest Income	135	60	75	125.5%	120
Total Revenues	5,219	4,506	713	15.8%	5,021
<u>Expenditures</u>					
Transfer to Debt Service Fund	8	31	(23)	-74.6%	707
Contractual and Professional Services	-	25	(25)	-100.0%	50
Total Expenditures	8	56	(48)	-86.0%	757
Net Increase/(Decrease)	5,211	4,450	761	17.1%	4,264
Beginning Operating Funds	5,391	5,012	379	7.6%	5,012
Ending Operating Funds	\$ 10,602	\$ 9,462	\$ 1,140	12.1%	\$ 9,276
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
 March 31, 2025
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 522	\$ 399	\$ 122	30.7%	\$ 440
Interest Income	22	10	12	119.6%	20
Total Revenues	544	409	134	32.9%	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)	538	403	135	33.4%	349
Beginning Operating Funds	901	817	84	10.3%	817
Ending Operating Funds	\$ 1,439	\$ 1,220	\$ 219	17.9%	\$ 1,166
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 395	\$ 401	\$ (5)	-1.3%	\$ 442
Interest Income	16	15	1	7.9%	30
Total Revenues	411	416	(4)	-1.0%	472
<u>Expenditures</u>					
Miscellaneous Projects	376	-	376	100.0%	-
Transfer to Debt Service	211	208	3	1.4%	322
Total Expenditures	587	208	379	182.0%	322
Net Increase/(Decrease)	(176)	207	(383)	-185.0%	149
Beginning Operating Funds	980	1,049	(69)	-6.6%	1,049
Ending Operating Funds	\$ 804	\$ 1,256	\$ (452)	-36.0%	\$ 1,198
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Property Tax - City	\$ 527	\$ 462	\$ 66	14.2%	\$ 509
Interest Income	10	5	6	131.7%	9
Total Revenues	538	466	72	15.4%	518
<u>Expenditures</u>					
Contractual Services	335	-	335	100.0%	340
Transfer to Debt Service	64	69	(5)	-7.5%	405
Total Expenditures	399	69	330	478.0%	745
Net Increase/(Decrease)	139	397	(258)	-65.0%	(227)
Beginning Operating Funds	327	282	45	15.9%	282
Ending Operating Funds	\$ 466	\$ 679	\$ (213)	-31.4%	\$ 55
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50
Operating Funds = Working Capital					

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues					
Retail	\$ 23,763	\$ 22,713	\$ 1,050	4.6%	\$ 51,896
Wholesale	9,416	9,118	298	3.3%	19,052
Fuel Revenues	37,446	39,045	(1,599)	(4.1%)	92,530
Regulatory Charge Pass Thru	12,826	12,412	413	3.3%	27,048
TCOS Revenue	22,331	22,331	(0)	(0.0%)	45,892
Other Operating Revenues	5,363	2,682	2,682	100.0%	5,076
<i>Total Operating Revenues</i>	<u>111,145</u>	<u>108,301</u>	<u>2,844</u>	<u>2.6%</u>	<u>241,493</u>
Non-Operating Revenues					
Interest Income	3,936	2,360	1,576	66.8%	4,720
Total Revenues	<u>115,081</u>	<u>110,661</u>	<u>4,420</u>	<u>4.0%</u>	<u>246,214</u>
Expenditures					
Operating Expenses					
Energy Cost	37,446	39,045	(1,599)	(4.1%)	92,530
Capacity Cost	1,132	1,136	(3)	(0.3%)	2,271
TCOS Expense	12,826	12,412	413	3.3%	27,048
TCOS Expense - Wholesale	1,919	1,899	21	1.1%	4,055
Departmental Expenses	15,171	14,724	447	3.0%	30,325
<i>Total Operating Expenses</i>	<u>68,495</u>	<u>69,216</u>	<u>(721)</u>	<u>(1.0%)</u>	<u>156,228</u>
Non-Operating Expenses					
Admin. Reimbursement to COB	2,236	2,236	(0)	(0.0%)	4,473
Admin. Reimbursement from COB	(1,005)	(1,005)	(0)	0.0%	(2,009)
Annual Capital	22,158	33,466	(11,308)	(33.8%)	43,038
Right of Way Payments	7,254	7,169	85	1.2%	15,687
Debt Service	9,453	11,855	(2,402)	(20.3%)	23,710
<i>Total Non-Operating Expenses</i>	<u>40,096</u>	<u>53,721</u>	<u>(13,625)</u>	<u>(25.4%)</u>	<u>84,898</u>
Total Expenditures	<u>108,591</u>	<u>122,937</u>	<u>(14,346)</u>	<u>(11.7%)</u>	<u>241,126</u>
Net Increase/(Decrease)	6,490	(12,276)	18,766	(152.9%)	5,088
Beginning Operating Cash	111,094	120,459	(9,365)	(7.8%)	120,459
Rate Stabilization Fund	1,781	1,768	13	0.7%	1,768
Total	<u>\$ 119,365</u>	<u>\$ 109,951</u>	<u>\$ 9,414</u>	<u>8.6%</u>	<u>\$ 127,315</u>
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
 March 31, 2025
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Base Revenues	\$ 14,571	\$ 14,023	548	3.9%	\$ 31,336
Fuel Revenues	9,188	8,596	592	6.9%	18,272
Regulatory Charge Pass Thru	3,821	3,765	57	1.5%	8,353
Other Operating Revenues	260	246	14	5.6%	492
<i>Total Operating Revenues</i>	<u>27,840</u>	<u>26,630</u>	<u>1,210</u>	<u>4.5%</u>	<u>58,453</u>
Non-Operating Revenues					
Interest Income	1,099	814	284	34.9%	1,629
Total Revenues	<u>28,939</u>	<u>27,444</u>	<u>1,494</u>	<u>5.4%</u>	<u>60,081</u>
<u>Expenditures</u>					
Operating Expenses					
Purchased Power - Base	5,762	5,489	273	5.0%	11,570
Purchased Power - Fuel	9,188	8,596	592	6.9%	18,272
Regulatory Charge	3,821	3,765	57	1.5%	8,353
Departmental Expenses	1,602	1,323	278	21.0%	3,778
<i>Total Operating Expenses</i>	<u>20,373</u>	<u>19,173</u>	<u>1,201</u>	<u>6.3%</u>	<u>41,973</u>
Non-Operating Expenses					
Annual Capital	8,483	5,756	2,727	47.4%	13,496
Debt Service	1,840	2,362	(522)	(22.1%)	4,724
<i>Total Non-Operating Expenses</i>	<u>10,323</u>	<u>8,118</u>	<u>2,205</u>	<u>27.2%</u>	<u>18,220</u>
Total Expenditures	<u>30,696</u>	<u>27,291</u>	<u>3,406</u>	<u>12.5%</u>	<u>60,192</u>
Net Increase/(Decrease)	(1,758)	153	(1,911)	(1246.0%)	(111)
Beginning Operating Cash	44,604	38,782			38,782
Ending Operating Cash	<u>\$ 42,846</u>	<u>\$ 38,935</u>	<u>\$ (1,911)</u>	<u>(4.9%)</u>	<u>\$ 38,671</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
 March 31, 2025
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
Revenues					
Operating Revenues					
Water Sales - Residential	\$ 4,165	\$ 3,376	\$ 789	23.4%	\$ 7,800
Water Sales - Commercial	3,227	2,530	697	27.6%	5,800
Water Penalties	74	65	9	13.8%	129
Miscellaneous	221	182	39	21.3%	481
<i>Total Operating Revenues</i>	<u>7,687</u>	<u>6,152</u>	<u>1,534</u>	<u>24.9%</u>	<u>14,210</u>
Non-Operating Revenues					
Interest Income	316	218	97	44.5%	500
Water Tap Fees	113	142	(29)	-20.4%	280
Oil and Gas Royalty	0	-	0	100.0%	-
Inventory Markup	16	12	3	26.4%	25
Miscellaneous Non-Operating Income	1,652	50	1,602	3203.3%	100
Effluent Sales	549	425	124	29.2%	850
Transfers from Other Funds	24	23	1	5.0%	46
<i>Total Non-Operating Revenues</i>	<u>2,670</u>	<u>871</u>	<u>1,798</u>	<u>206.4%</u>	<u>1,801</u>
Total Revenues	<u>10,356</u>	<u>7,024</u>	<u>3,332</u>	<u>47.4%</u>	<u>16,011</u>
Expenditures					
Operating Expenses					
Water Administration	678	485	193	39.9%	978
Water Production	1,695	1,680	15	0.9%	3,606
Water Distribution	1,394	1,495	(101)	-6.8%	3,174
Transfer to Other Funds	50	50	(0)	0.0%	99
Transfer to Debt Service	17	-	17	100.0%	88
Billing Services Reimbursements	290	295	(5)	-1.7%	589
Admin. Reimbursement - General Fund	294	294	-	0.0%	588
<i>Total Operating Expenses</i>	<u>4,417</u>	<u>4,298</u>	<u>119</u>	<u>2.8%</u>	<u>9,122</u>
Non-Operating Expenses					
Annual Capital	6,831	6,888	(57)	-0.8%	10,077
Right of Way Payments	381	330	51	15.3%	711
Paying Agent Fee	2	2	(1)	-39.9%	5
Miscellaneous Debt Expense	96	-	96	100.0%	-
Debt Service	310	310	(0)	-0.1%	4,469
<i>Total Non-Operating Expenses</i>	<u>7,619</u>	<u>7,531</u>	<u>88</u>	<u>1.2%</u>	<u>15,261</u>
Total Expenditures	<u>12,036</u>	<u>11,829</u>	<u>207</u>	<u>1.8%</u>	<u>24,384</u>
Net Increase/(Decrease)	(1,680)	(4,805)	3,125	-65.0%	(8,373)
Beginning Operating Funds	15,209	12,924	2,285	17.7%	12,924
Ending Operating Funds	<u>\$ 13,529</u>	<u>\$ 8,119</u>	<u>\$ 5,411</u>	<u>66.6%</u>	<u>\$ 4,551</u>
Days of Unrestricted Cash	678	325	353		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
 March 31, 2025
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
Revenues					
Operating Revenues					
Sewer System Revenue - Residential	\$ 4,145	\$ 3,900	\$ 245	6.3%	\$ 7,800
Sewer System Revenue - Commercial	3,287	2,808	479	17.0%	6,000
Sewer Penalties	58	56	3	4.9%	111
Miscellaneous	2	3	(0)	-18.8%	5
Pretreatment Fees	366	299	67	22.4%	630
Hauler and Sewer Inspection Fees	29	34	(5)	-15.8%	69
<i>Total Operating Revenues</i>	<u>7,887</u>	<u>7,100</u>	<u>787</u>	<u>11.1%</u>	<u>14,615</u>
Non-Operating Revenues					
Sewer Tap Fees	87	110	(23)	-20.9%	220
Miscellaneous Non-Operating Income	90	10	80	776.0%	21
Transfers from Other Funds	162	162	0	0.0%	325
Interest Income	183	185	(2)	-1.1%	400
<i>Total Non-Operating Revenues</i>	<u>522</u>	<u>468</u>	<u>55</u>	<u>11.7%</u>	<u>965</u>
Total Revenues	<u>8,409</u>	<u>7,567</u>	<u>842</u>	<u>11.1%</u>	<u>15,580</u>
Expenditures					
Operating Expenses					
Wastewater Administration	622	432	190	43.9%	877
Wastewater Collection	1,196	1,336	(140)	-10.5%	2,737
Wastewater Pre-Treatment	75	56	19	34.6%	111
Wastewater Treatment	1,513	1,704	(190)	-11.2%	3,452
Environmental Services	375	368	7	2.0%	752
Transfer to Other Funds	34	34	0	0.1%	69
Transfer to Debt Service	21	21	0	0.2%	106
Billing Services Reimbursements	289	294	(5)	-1.7%	588
Admin. Reimbursement - General Fund	292	292	(0)	0.0%	584
<i>Total Operating Expenses</i>	<u>4,417</u>	<u>4,536</u>	<u>(119)</u>	<u>-2.6%</u>	<u>9,275</u>
Non-Operating Expenses					
Annual Capital	2,633	3,077	(444)	-14.4%	6,461
Right of Way Payments	372	350	22	6.2%	728
Paying Agent Fee	-	2	(2)	-100.0%	5
Debt Service	127	127	(0)	-0.1%	3,002
<i>Total Non-Operating Expenses</i>	<u>3,132</u>	<u>3,557</u>	<u>(425)</u>	<u>-12.0%</u>	<u>10,195</u>
Total Expenditures	<u>7,549</u>	<u>8,093</u>	<u>(544)</u>	<u>-6.7%</u>	<u>19,470</u>
Net Increase/(Decrease)	860	(525)	1,386	-263.8%	(3,891)
Beginning Operating Funds	9,502	5,894	3,608	61.2%	5,894
Ending Operating Funds	<u>\$ 10,362</u>	<u>\$ 5,369</u>	<u>\$ 4,994</u>	<u>93.0%</u>	<u>\$ 2,004</u>
Days of Unrestricted Cash	389	211	178		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
March 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Residential Refuse	\$ 2,548	\$ 2,528	\$ 20	0.8%	\$ 5,055
Commercial Refuse	2,072	2,100	(28)	-1.3%	4,200
Penalties	35	38	(3)	-7.7%	75
License and Permit Fees	48	35	13	35.9%	70
Miscellaneous	2	3	(1)	-41.2%	7
<i>Total Operating Revenues</i>	<u>4,704</u>	<u>4,703</u>	<u>1</u>	<u>0.0%</u>	<u>9,407</u>
Non-Operating Revenues					
Interest Income	147	125	22	17.2%	250
Reimbursements and Transfers In	68	68	0	0.1%	135
<i>Total Non-Operating Revenues</i>	<u>214</u>	<u>193</u>	<u>22</u>	<u>11.2%</u>	<u>385</u>
Total Revenues	<u>4,919</u>	<u>4,896</u>	<u>22</u>	<u>0.5%</u>	<u>9,792</u>
<u>Expenditures</u>					
Operating Expenses					
Administration	2,298	2,363	(65)	-2.8%	4,930
Call Center	198	212	(14)	-6.7%	434
Recycling	144	167	(22)	-13.4%	339
Billing Services Reimbursements	323	328	(6)	-1.7%	656
Admin. Reimbursement - General Fund	365	365	(0)	0.0%	730
<i>Total Operating Expenses</i>	<u>3,328</u>	<u>3,436</u>	<u>(108)</u>	<u>-3.1%</u>	<u>7,090</u>
Non-Operating Expenses					
Transfer to Wastewater	10	8	2	26.6%	16
Transfer to Water	8	10	(2)	-20.5%	20
Right of Way Use Fee	231	226	5	2.4%	451
Debt Service	20	20	(0)	-0.4%	102
Annual Capital	464	488	(23)	-4.8%	2,905
<i>Total Non-Operating Expenses</i>	<u>733</u>	<u>752</u>	<u>(18)</u>	<u>-2.4%</u>	<u>3,495</u>
Total Expenditures	<u>4,061</u>	<u>4,187</u>	<u>(126)</u>	<u>-3.0%</u>	<u>10,585</u>
Net Increase/(Decrease)	857	709	148	20.9%	(793)
Beginning Operating Funds	7,333	7,396	(63)	-0.9%	7,396
Ending Operating Funds	<u>\$ 8,190</u>	<u>\$ 8,105</u>	<u>\$ 85</u>	<u>1.1%</u>	<u>\$ 6,603</u>
Days of Unrestricted Cash	419	417	2		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
 March 31, 2025
 (in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 190	\$ 142	\$ 47	33.2%	\$ 285
Fuel Revenue	240	201	39	19.2%	400
<i>Total Operating Revenues</i>	430	344	86	25.0%	685
Non-Operating Revenues					
Grants and Reimbursements	-	-	-	0.0%	100
Interest Income	21	2	19	844.7%	5
Miscellaneous Revenues	12	1	11	1091.8%	2
Transfers In	-	-	-	0.0%	875
<i>Total Non-Operating Revenues</i>	33	3	30	920.8%	982
Total Revenues	463	347	116	33.4%	1,667
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	178	208	(30)	-14.4%	428
Supplies	15	7	8	111.5%	15
Fuel for Resale	118	200	(82)	-40.9%	400
Maintenance	65	64	1	1.1%	129
Other Services and Charges	102	77	25	31.8%	154
Admin. Reimbursement - General Fund	87	87	(0)	0.0%	175
<i>Total Operating Expenses</i>	566	644	(79)	-12.2%	1,300
Non-Operating Expenses					
Debt Service	12	61	(49)	-80.2%	411
Annual Capital	-	30	(30)	-100.0%	400
<i>Total Non-Operating Expenses</i>	12	91	(79)	-86.7%	811
Total Expenditures	578	736	(158)	-21.5%	2,112
Net Increase/(Decrease)	(115)	(389)	274	-70.5%	(445)
Beginning Operating Funds	1,104	636	468	73.6%	636
Ending Operating Funds	\$ 989	\$ 247	\$ 742	300.2%	\$ 191
Days of Unrestricted Cash	66	69	(4)		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
 March 31, 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	137	50	87	174.9%	100
<i>Total Non-Operating Revenues</i>	137	50	87	174.9%	100
Total Revenues	137	50	87	174.9%	100
<u>Expenditures</u>					
Other Services and Charges	97	28	69	250.0%	50
Land Purchase - Builder Infill Program	-	72	(72)	-100.0%	130
Annual Capital	926	500	426	85.2%	500
Contractual Obligations	7	41	(34)	-83.0%	75
Admin. Reimbursement - General Fund	32	32	0	0.0%	64
Total Expenditures	1,062	673	389	57.8%	819
Net Increase/(Decrease)	(924)	(623)	(301)	48.4%	(719)
Beginning Operating Funds	7,592	7,207	385	5.3%	7,207
Ending Operating Funds	\$ 6,667	\$ 6,584	\$ 83	1.3%	\$ 6,488
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Liability Insurance Premiums	\$ 582	\$ 624	\$ (42)	-6.7%	\$ 1,248
Workers Comp Ins Premiums	822	782	40	5.1%	1,627
<i>Total Operating Revenues</i>	<u>1,404</u>	<u>1,406</u>	<u>(2)</u>	<u>-0.1%</u>	<u>2,875</u>
Non-Operating Revenues					
Interest Income	104	50	54	107.4%	100
Miscellaneous Revenues	161	10	151	1511.8%	20
<i>Total Non-Operating Revenues</i>	<u>265</u>	<u>60</u>	<u>205</u>	<u>341.4%</u>	<u>120</u>
Total Revenues	<u>1,669</u>	<u>1,466</u>	<u>203</u>	<u>13.9%</u>	<u>2,995</u>
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	271	326	(54)	-16.6%	670
Supplies	71	44	27	60.7%	88
Maintenance	0	1	(0)	-48.0%	2
Other Services and Charges	94	86	8	9.4%	172
Judgment and Damage Claims	50	15	35	231.0%	30
Stop Loss Aggregate Refund	(66)	(70)	4	-6.0%	(140)
Liability Insurance	864	836	28	3.4%	1,048
Claims Administration	35	40	(5)	-12.5%	80
Worker's Comp	291	319	(28)	-8.9%	635
Liability Claims	88	263	(174)	-66.3%	525
Admin. Reimbursement - General Fund	126	126	(0)	-0.1%	252
<i>Total Operating Expenses</i>	<u>1,824</u>	<u>1,984</u>	<u>(160)</u>	<u>-8.1%</u>	<u>3,362</u>
Non-Operating Expenses					
Employee Health Center	-	-	-	0.0%	100
Equipment Replacement	-	0	(0)	-100.0%	1
Transfer to Debt Service Fund	4	10	(6)	-60.6%	19
<i>Total Non-Operating Expenses</i>	<u>4</u>	<u>10</u>	<u>(6)</u>	<u>-62.5%</u>	<u>120</u>
Total Expenditures	<u>1,828</u>	<u>1,995</u>	<u>(166)</u>	<u>-8.3%</u>	<u>3,482</u>
Net Increase/(Decrease)	(159)	(529)	369	-69.9%	(487)
Beginning Operating Funds	5,942	4,618	1,324	28.7%	4,618
Ending Operating Funds	<u>\$ 5,782</u>	<u>\$ 4,089</u>	<u>\$ 1,693</u>	<u>41.4%</u>	<u>\$ 4,131</u>
Days of Operating Funds	628	444	184		449
Target Operating Reserve	\$ 2,500	\$ 2,500			\$ 2,500

Operating Funds = Working Capital

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

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
Revenues					
Operating Revenues					
Employee Contributions	\$ 1,216	\$ 1,167	\$ 49	4.2%	\$ 2,428
City Contributions	6,379	6,250	129	2.1%	12,500
Retiree Health Premiums	300	328	(27)	-8.4%	656
<i>Total Operating Revenues</i>	<u>7,895</u>	<u>7,744</u>	<u>151</u>	<u>1.9%</u>	<u>15,583</u>
Non-Operating Revenues					
Interest Income	346	100	246	245.5%	200
Flex Admin Fee	3	4	(1)	-22.5%	7
Miscellaneous	0	-	0	100.0%	-
Health Claim Rebates	726	-	726	100.0%	-
BISD Reimbursement Transfer from Other Funds	183	191	(8)	-4.3%	382
	-	-	-	0.0%	100
Stop/Loss Aggregate Refund	132	-	132	100.0%	-
<i>Total Non-Operating Revenues</i>	<u>1,390</u>	<u>295</u>	<u>1,095</u>	<u>371.7%</u>	<u>689</u>
Total Revenues	<u>9,285</u>	<u>8,039</u>	<u>1,246</u>	<u>15.5%</u>	<u>16,273</u>
Expenditures					
Operating Expenses					
Administrative Reimbursements	99	100	(0)	-0.2%	199
Claims Administration	4	5	(1)	-17.5%	9
H.S.A. - Employer Paid	203	204	(1)	-0.6%	408
Health Insurance Administration	277	338	(60)	-17.9%	450
Health Insurance Claims	6,290	6,095	195	3.2%	12,750
ACA Research and Reinsurance Fees	-	4	(4)	-100.0%	7
Employee Assistance Program	11	11	0	2.6%	21
Stop Loss Premium	538	677	(140)	-20.6%	1,545
<i>Total Operating Expenses</i>	<u>7,422</u>	<u>7,433</u>	<u>(11)</u>	<u>-0.1%</u>	<u>15,390</u>
Non-Operating Expenses					
Employee Health Center	154	191	(37)	-19.5%	382
BISD Health Center Expense	151	191	(41)	-21.2%	382
<i>Total Non-Operating Expenses</i>	<u>304</u>	<u>382</u>	<u>(78)</u>	<u>-20.4%</u>	<u>765</u>
Total Expenditures	<u>7,726</u>	<u>7,815</u>	<u>(88)</u>	<u>-1.1%</u>	<u>16,154</u>
Net Increase/(Decrease)	1,559	224	1,335	595.5%	118
Beginning Operating Funds	15,791	12,457	3,334	26.8%	12,457
Ending Operating Funds	<u>\$ 17,350</u>	<u>\$ 12,681</u>	<u>\$ 4,669</u>	<u>36.8%</u>	<u>\$ 12,575</u>
Days of Operating Funds	411	301	111		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
March 31, 2025
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Fuel Mark-up	\$ 53	\$ 60	\$ (7)	-11.5%	\$ 120
Inventory Markup	9	6	3	47.8%	12
<i>Total Operating Revenues</i>	<u>62</u>	<u>66</u>	<u>(4)</u>	<u>-6.1%</u>	<u>132</u>
Non-Operating Revenues					
Interest Income	3	0	2	625.0%	1
Admin. Reimbursements and Transfers	117	131	(14)	-10.8%	270
<i>Total Non-Operating Revenues</i>	<u>120</u>	<u>132</u>	<u>(12)</u>	<u>-9.1%</u>	<u>271</u>
Total Revenues	<u>181</u>	<u>197</u>	<u>(16)</u>	<u>-8.1%</u>	<u>403</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	134	138	(5)	-3.6%	284
Supplies	6	9	(3)	-36.7%	18
Maintenance and Services	8	7	1	10.7%	15
Admin. Reimbursement - General Fund	49	49	0	0.0%	98
<i>Total Operating Expenses</i>	<u>196</u>	<u>204</u>	<u>(7)</u>	<u>-3.6%</u>	<u>415</u>
Non-Operating Expenses					
Over/Short Fuel and Inventory	0	-	0	100.0%	-
Transfer to Debt Service - Pensions	2	4	(2)	-60.6%	8
<i>Total Non-Operating Expenses</i>	<u>2</u>	<u>4</u>	<u>(2)</u>	<u>-58.0%</u>	<u>8</u>
Total Expenditures	<u>198</u>	<u>208</u>	<u>(10)</u>	<u>-4.7%</u>	<u>423</u>
Net Increase/(Decrease)	(17)	(10)	(6)	60.2%	(20)
Beginning Operating Funds	95	56	39	70.4%	56
Ending Operating Funds	<u>\$ 79</u>	<u>\$ 46</u>	<u>\$ 33</u>	<u>72.7%</u>	<u>\$ 36</u>
Days of Operating Funds	68	39	29		31
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

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

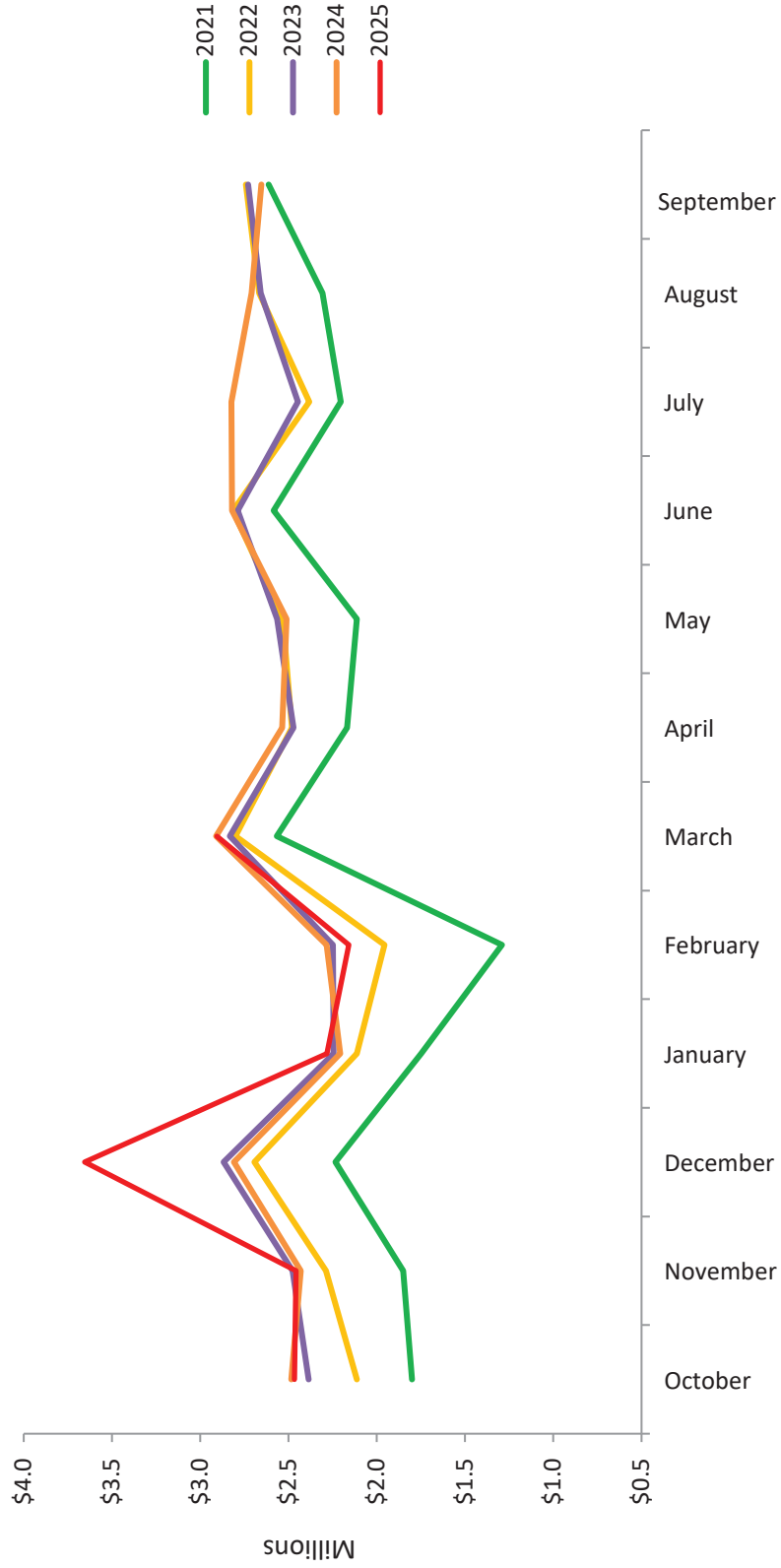
Month	Budget FY 2025	Actual* FY 2025	Budget Variance	% Budget Variance	Actual FY 2024	Incr (Decr) from 2024 Actual	% Incr (Decr) from FY 2024
October	\$ 2,490,697	\$ 2,466,702	\$ (23,996)	-0.96%	\$ 2,483,692	\$ (16,990)	-0.68%
November	2,498,321	2,456,880	(41,442)	-1.66%	2,430,318	26,562	1.09%
December**	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	-	-	0.00%	2,536,493	-	0.00%
May	2,575,604	-	-	0.00%	2,511,069	-	0.00%
June	2,930,288	-	-	0.00%	2,820,081	-	0.00%
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	\$ 15,553,228	\$ 15,924,381	\$ 371,153	2.39%	\$ 31,178,886	\$ 800,725	2.57%

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 March 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	162,353	42,353	35.29%	148,285	14,068	9.49%
February	120,000	213,309	93,309	77.76%	174,947	38,362	21.93%
March	120,000	216,908	96,908	80.76%	204,590	12,318	6.02%
April	216,000		-	0.00%	228,850	-	0.00%
May	216,000		-	0.00%	256,568	-	0.00%
June	240,000		-	0.00%	303,134	-	0.00%
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	1,493,183	485,183		2,803,176		
YTD Total	\$ 1,008,000	\$ 1,493,183	\$ 485,183	48.13%	\$ 2,803,176	\$ 247,245	14.28%

FY 2025 projected revenue \$ 2,400,000

