



## **QUARTERLY BUDGET REPORT**

CITY OF BRYAN, TEXAS  
FISCAL YEAR 2025

FOR THE THREE MONTHS ENDING DECEMBER 31, 2024

**Preliminary and Unaudited**

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**CITY OF BRYAN, TEXAS**  
**Change in Fund Balance Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2025 Adopted Budget
<b>Governmental Funds</b>				
General	\$ (4,940)	\$ 4,327	\$ (9,268)	\$ (1,289)
Debt Service	2,505	5,824	(3,319)	(1,616)
Hotel/Motel Tax	(708)	(293)	(415)	(958)
Oil & Gas Fund	89	98	(8)	391
Capital Reserve Fund	13	11	2	45
Midtown Park Operations	(458)	(272)	(186)	(868)
Phillips Event Center	(46)	52	(99)	54
Queen and Palace Theaters	(44)	(155)	110	(36)
Street Improvement Fund	(876)	(1,035)	159	(1,845)
Drainage Improvement	201	175	26	(21)
TIRZ #10-Traditions	2,125	2,088	37	4,264
TIRZ #19-Nash Street	195	191	4	349
TIRZ #21-Downtown Bryan	(169)	194	(363)	149
TIRZ #22-Target	218	217	1	(227)
Community Development	(115)	15	(130)	-
Grant Fund	(31)	-	(31)	-
ARPA Fund	(149)	0	(149)	-
Court Technology	10	(2)	11	(7)
Miscellaneous Trusts	42	-	42	-
<b>Enterprise Funds</b>				
BTU - City	1,970	(3,313)	5,284	5,088
BTU - Rural	1,411	993	418	(111)
Water	(1,067)	(2,806)	1,739	(8,373)
Wastewater	1,388	(30)	1,417	(3,891)
Solid Waste	547	345	201	(793)
Airport	(26)	(175)	149	(445)
Bryan Commerce & Development	(868)	(575)	(293)	(719)
<b>Internal Service Funds</b>				
Self-Insurance Fund	(541)	(576)	35	(487)
Employee Benefits Fund	1,109	149	960	118
Warehouse Fund	(7)	(6)	(1)	(20)
<b>Change in Fund Balance</b>	<b>\$ 1,778</b>	<b>\$ 5,442</b>	<b>\$ (3,664)</b>	<b>\$ (11,247)</b>

## General Fund

The General Fund Balance Available for Operations at December 31, 2024 was \$19.1M, or 67 days of Operating Expenditures. This balance is \$17.4M, or 47.7%, under budgeted projections. The City has restricted and committed fund balances totaling \$7.8M which is lower than the projected balance of \$9.1M. A discussion of the revenue and expenditure variances is included below.

### Revenue Narrative

General Fund Revenues, not including Transfers In or Right-of-Way (ROW) Payments, are \$9.1M, or 32.9%, under budget. Notable variances include:

**Property Tax:** Property Tax revenue is under budget \$9.5M, or 57.3%. The budget variance is driven by the timing of collections. Large collections are expected in January.

**Franchise Fees:** Franchise Fees revenue is under budget \$150k, or 53.3%, primarily due to timing of cable, telephone, oil, and gas franchise revenues.

**Charges for Services:** Charges for Services are over budget \$453k, or 29.3%, primarily due to Ambulance revenue, which is over budget \$459k, or 43.9%, due to conservative budgeting and a 29.6% increase in revenue per run.

**Miscellaneous Income:** Miscellaneous revenue is over budget \$120k, or 29.2%, primarily due to Interest Income, which is over budget \$91k, or 54.0%, due to higher than expected interest rates.

**Right-of-Way (ROW) Payments:** Right-of-Way (ROW) Payments are over budget \$167k, or 5.8%, primarily due to higher than expected utility sales.

### Expenditure Narrative

General Fund expenditures of \$26.6M are over budget \$317k, or 1.2%. Vacancies have contributed to budget variances in Salaries and Benefits for several departments. Notable variances include:

**Public Safety:** Public Safety is under budget \$638k, or 4.2%. Factors include Salaries and Benefits, which are under budget \$1.4M. The under budget amounts are offset by Capital Expenditures which are over budget \$245k primarily due to Fire and Police vehicles, Supplies which are over budget by \$173k primarily due to Fire equipment Fire training and advertising which are over budget \$156k, Miscellaneous which is over budget by \$94k primarily due to Police contract labor, and Maintenance which is over budget \$21k primarily due to Police software, vehicles and equipment.

**Public Works:** Public Works is under budget \$262k, or 16.9%. Factors include Salaries and Benefits which are under budget by \$216k, Maintenance which is under budget by \$35k primarily due to road base and in-house concrete, and Miscellaneous Expenses which are under budget \$30k primarily due to contractual services.

**Development Services:** Development Services is under budget by \$135k, or 14.6%. Factors include Salaries and Benefits which are under budget \$93k and Supplies which are under budget \$23k primarily due to computer software.

**Community Services:** Community Services is under budget \$309k, or 14.5%. Factors include Salaries & Benefits which are under budget \$202k, Miscellaneous Expenses which are under budget \$91k primarily due to contractual maintenance, and Supplies which are under budget \$25k primarily due to minor equipment.

**Support Services:** Support Services are under budget \$355k, or 8.8%. Factors include Salaries and Benefits which are under budget \$459k, Supplies which are under budget \$122k primarily due to IT computer replacements, software and equipment, and Miscellaneous which is under budget \$44k primarily due to contractual maintenance. The amounts under budget are offset by Capital Expenditures which are over budget \$141k primarily due to office equipment, and Maintenance which is over budget \$128k primarily due to contractual maintenance and software.

**General Administration:** General Administration is under budget \$177k, or 10.6%, primarily due to Salaries and Benefits which are under budget \$204k. The amounts under budget are offset by Miscellaneous Expenses which are over budget \$30k.

**Non-Departmental:** Non-Departmental is over budget \$1.3M, or 52.7%, due to the \$1M contractual obligation to the Bryan Business Council, \$200k in Tennis Facility expenses that will not be capitalized, and \$120k in timing of the second quarter Destination Bryan payment.

**CIP Reimbursement Resolutions:** CIP Reimbursement Resolutions are not budgeted on an annual basis. Spending is dependent on timing of the designated projects. The \$910k (Capital Expenditures) is related to projects that will be transferred to the new bond fund for the 2024 Certificate of Obligation Bonds.

## **Other Funds**

### **Other Governmental Funds**

**Debt Service Fund:** Total revenues are under budget \$3.3M, or 57.0%, primarily due to Property Tax collections which are under budget by \$3.4M, or 58.3%, due to timing of current year collections compared to historical collections.

### **Special Revenue Funds**

**Hotel Tax Fund:** Total revenues are over budget \$69k, or 10.3%. Total expenditures are over budget \$484k, or 50.4%, primarily due to the timing of the second quarterly payment to Destination Bryan.

**Midtown Park Operations Fund:** Total revenues are under budget \$111k, or 25.2%, due to lower than expected out of season activities. Total expenditures are over budget \$75k, or 10.5%, primarily due to Annual Capital which is over budget \$184k related to the Tennis Facility. The Annual Capital related to the Tennis Facility should be reclassified in February 2025.

**Phillips Event Center ("PEC") Fund:** Total revenues are under budget \$27k, or 4.8%, primarily due to delays in the reopening of the event center as a result of ongoing repairs due to the 2021 Winter Storm. Total expenditures are over budget \$72k, or 14.1%, primarily due to Facilities and Golf Course Contract Labor related to hiring staff for the reopening of the event center and Annual Capital due to timing of projects.

**Queen and Palace Theaters Fund:** Total revenues are over budget \$118k, or 216.3%, due to increased activity. Total expenditures are on track with budget.

**TIRZ 21 – Downtown Fund:** Total expenditures are over budget \$363k, or 100.0%, due to timing of the LaSalle Hotel project.

## Enterprise Funds

**BTU – City Fund:** Total revenues are over budget by \$4.0M, or 7.3%, due to Base and Fuel Revenues which are over budget by \$1.2M due to higher usage, Other Operating Revenue which is over budget \$1.8M due to a gain of \$1.4M from the sale of the Dansby land with transloading facility, and Interest Income which is over budget \$744k. Total expenditures are under budget by \$1.3M, or 2.2%, primarily due to Annual Capital which is under budget \$2.9M from timing of work to be performed. The amounts under budget are offset by Departmental Expenses that are over budget \$902k as a result of repairs and maintenance work at the Dansby Plant.

**BTU – Rural Fund:** Total revenues are over budget by \$1.1M, or 7.9%, primarily due to Base and Fuel Revenues which are over budget \$859k due to higher usage and Interest Income which is over budget \$156k, or 38.3%. Total expenditures are over budget by \$655k, or 5.2%, due to Purchased Power which is over budget \$357k and Annual Capital which is over budget by \$229k, or 10.2%, from timing of work to be performed.

**Water Fund:** Total revenues are over budget by \$1.7M, or 43.6%, primarily due to increased Water Sales which are over budget \$1.6M and higher than anticipated Interest Income which is over budget \$65k. Total expenditures are under budget by \$78k, or 1.2%, primarily due Water Distribution which is under budget \$86k, or 11.2% and Annual Capital which is under budget \$58k, due to timing of projects. The amounts under budget are offset by Right of Way Payments which are over budget \$66, or 36.4%.

**Wastewater Fund:** Total revenues are over budget by \$1.2M, or 32.9%, primarily due to Sewer System Revenue due a dry fall season. Total expenditures are under budget by \$180k, or 4.7%, primarily due to Utilities which are under budget \$102k, Salaries and Benefits which are under budget \$96k and Maintenance which is under budget \$53k. The amounts under budget are offset by Annual Capital which is over budget \$72k, or 6.2%, and Right of Way Payments which are over budget \$57k, or 33.1%.

**Solid Waste Fund:** Total expenditures are under budget \$192k, or 9.2%, primarily due to Salaries and Benefits which are under budget \$80k and Supplies which are under budget \$47k due to decreased fuel costs.

**Bryan Commercial Development (BCD) Fund:** Total expenditures are over budget by \$336k, or 56.0%, primarily due to the purchase of the Culpepper, Maywood and Williamson properties.

## Internal Service Funds

**Employee Benefits Fund:** Total revenues are over budget by \$609k, or 15.1%, primarily due to unbudgeted Health Claim Rebates of \$352k, Interest Income which is over budget by \$118k and unbudgeted Stop/Loss Aggregate Refund of \$117k. Total expenditures are under budget by \$351k, or 9.0%, primarily due to Health Insurance Claims which are under budget by \$194k, Stop/Loss Premiums which are under budget by \$85k, and Health Center expenses which are under budget \$66k in the aggregate.

**CITY OF BRYAN, TEXAS**  
**General Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues:</u></b>					
City Sales Tax	\$ 7,900	\$ 7,965	\$ (65)	-0.8%	\$ 31,664
Property Tax	7,045	16,504	(9,460)	-57.3%	39,198
Franchise Fees	132	282	(150)	-53.3%	1,986
Licenses & Permits	182	222	(40)	-18.2%	977
Grants	416	360	55	15.3%	1,442
Charges for Services	1,999	1,546	453	29.3%	6,598
Fines	399	430	(31)	-7.1%	1,720
Miscellaneous/Shared Tax	532	412	120	29.2%	2,185
<b>Subtotal Revenues</b>	<b>18,604</b>	<b>27,723</b>	<b>(9,119)</b>	<b>-32.9%</b>	<b>85,769</b>
ROW Payments	3,065	2,898	167	5.8%	17,577
<b>Total Revenues, Transfers &amp; ROW</b>	<b>21,669</b>	<b>30,620</b>	<b>(8,951)</b>	<b>-29.2%</b>	<b>103,346</b>
<b><u>Expenditures:</u></b>					
Public Safety	14,411	15,049	(638)	-4.2%	56,928
Public Works	1,287	1,549	(262)	-16.9%	6,997
Development Services	791	926	(135)	-14.6%	3,956
Community Services	1,819	2,129	(309)	-14.5%	9,777
Support Services	3,659	4,014	(355)	-8.8%	16,187
General Administration	1,496	1,673	(177)	-10.6%	6,691
Non-departmental	3,717	2,435	1,283	52.7%	11,510
CIP Reimb. Resolutions	910	-	910	100.0%	-
Administrative Reimbursements	(1,480)	(1,480)	(0)	0.0%	(7,412)
<b>Total Expenditures</b>	<b>26,609</b>	<b>26,293</b>	<b>317</b>	<b>1.2%</b>	<b>104,635</b>
Net Increase/(Decrease)	(4,940)	4,327	(9,268)	-214.2%	(1,289)
Beginning Fund Balance	31,834	41,312	(9,477)	-22.9%	41,312
<b>Ending Fund Balance</b>	<b>26,894</b>	<b>45,639</b>	<b>(18,745)</b>	<b>-41.1%</b>	<b>40,023</b>
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
<b>Fund Balance Available for Operations</b>	<b>\$ 19,139</b>	<b>\$ 36,562</b>	<b>\$ (17,423)</b>	<b>-47.7%</b>	<b>\$ 30,946</b>
# of Days of Reserve	67	128	(61)		108
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 17,200	\$ 17,200			\$ 17,200
<b>Target Operating Reserve</b>					
100 Days of Operating Expenses	\$ 28,667	\$ 28,667			\$ 28,667

**CITY OF BRYAN, TEXAS**  
**Debt Service Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
Property Tax	\$ 2,413	\$ 5,787	\$ (3,373)	-58.3%	\$ 13,700
Delinquent Collections	25	12	12	96.3%	50
Interest Income	68	25	43	171.4%	100
BVSWMA	-	-	-	0.0%	377
<b>Subtotal Revenues</b>	<b>2,505</b>	<b>5,824</b>	<b>(3,319)</b>	<b>-57.0%</b>	<b>14,227</b>
Transfers In	-	-	-	0.0%	3,179
<i>Total Non-Operating Revenues</i>	-	-	-	0.0%	3,179
<b>Total Revenues and Transfers</b>	<b>2,505</b>	<b>5,824</b>	<b>(3,319)</b>	<b>-57.0%</b>	<b>17,406</b>
<b><u>Expenditures</u></b>					
Debt Service	-	-	-	0.0%	18,522
Debt Expense	-	-	-	0.0%	500
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>19,022</b>
Net Increase/(Decrease)	2,505	5,824	(3,319)	-57.0%	(1,616)
Beginning Operating Funds	6,314	5,436	878	16.1%	5,436
<b>Ending Operating Funds</b>	<b>\$ 8,819</b>	<b>\$ 11,260</b>	<b>\$ (2,441)</b>	<b>-21.7%</b>	<b>\$ 3,820</b>
Days of Operating Funds	169	216	(47)		73
<b>Operating Reserve</b>					
30 Days of Operating Expenses	\$ 1,585	\$ 1,585			\$ 1,585



**CITY OF BRYAN, TEXAS**  
**Hotel Tax Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
Room Tax Receipts	\$ 722	\$ 648	\$ 74	11.5%	\$ 2,400
Interest Income	13	18	(5)	-30.5%	72
<b>Total Revenues</b>	<b>735</b>	<b>666</b>	<b>69</b>	<b>10.3%</b>	<b>2,472</b>
<b><u>Expenditures</u></b>					
<b><u>Program Grants and Other Expenditures</u></b>					
Arts and Culture Grants	135	135	(0)	-0.3%	135
Bryan Arts Affiliates	56	31	25	79.8%	125
Communications/Marketing (City of Bryan)	-	19	(19)	-100.0%	75
Destination Bryan	1,235	618	618	100.0%	2,470
Historical Restoration	-	12	(12)	-100.0%	50
Park & Rec Expense (City of Bryan)	17	91	(75)	-81.9%	365
The Stella Hotel	-	50	(50)	-100.0%	200
<b>Subtotal Program Grants</b>	<b>1,442</b>	<b>956</b>	<b>486</b>	<b>50.8%</b>	<b>3,420</b>
<b><u>Single Purpose/Events Grants</u></b>	<b>-</b>	<b>3</b>	<b>(3)</b>	<b>-100.0%</b>	<b>10</b>
<b>Subtotal Single Purpose/Event Grants</b>	<b>-</b>	<b>3</b>	<b>(3)</b>	<b>-100.0%</b>	<b>10</b>
<b>Total Expenditures</b>	<b>1,442</b>	<b>959</b>	<b>484</b>	<b>50.4%</b>	<b>3,430</b>
Net Increase/(Decrease)	(708)	(293)	(415)	141.7%	(958)
Beginning Operating Funds	1,858	1,425	433	30.4%	1,425
<b>Ending Operating Funds</b>	<b>\$ 1,151</b>	<b>\$ 1,132</b>	<b>\$ 19</b>	<b>1.6%</b>	<b>\$ 467</b>
Days of Operating Funds	122	120	2		50
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 564	\$ 564			\$ 564

**CITY OF BRYAN, TEXAS**  
**Oil & Gas Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
Property Taxes	\$ 50	\$ 50	\$ -	0.0%	\$ 199
Royalties	19	35	(16)	-46.1%	140
Interest Income	21	13	8	58.8%	52
<b>Total Revenues</b>	<b>89</b>	<b>98</b>	<b>(8)</b>	<b>-8.7%</b>	<b>391</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Net Increase/(Decrease)	89	98	(8)	-8.7%	391
Beginning Operating Funds	2,002	1,996	6	0.3%	1,996
<b>Ending Operating Funds</b>	<b>\$ 2,092</b>	<b>\$ 2,094</b>	<b>\$ (2)</b>	<b>-0.1%</b>	<b>\$ 2,387</b>
<b>Minimum Target Fund Balance <math>\geq</math> \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Capital Reserve Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
Interest Income	\$ 13	\$ 11	\$ 2	18.5%	\$ 45
<b>Total Revenues</b>	<b>13</b>	<b>11</b>	<b>2</b>	<b>18.5%</b>	<b>45</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Net Increase/(Decrease)	13	11	2	18.5%	45
Beginning Operating Funds	1,313	1,267	46	3.6%	1,312
<b>Ending Operating Funds</b>	<b>\$ 1,326</b>	<b>\$ 1,278</b>	<b>\$ 48</b>	<b>3.8%</b>	<b>\$ 1,357</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Midtown Park Operations Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
Legends Event Center Revenues	\$ 237	\$ 333	\$ (97)	-29.0%	\$ 2,000
Travis Park Fields Revenues	30	47	(16)	-35.2%	187
Ground Lease Revenues	29	31	(3)	-8.1%	125
Interest Income	35	19	17	89.0%	75
Miscellaneous	-	12	(12)	-100.0%	50
<b>Total Revenues</b>	<b>331</b>	<b>443</b>	<b>(111)</b>	<b>-25.2%</b>	<b>2,437</b>
<b><u>Transfers</u></b>					
Transfer In from General Fund	-	-	-	0.0%	1,000
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000</b>
<b>Total Revenues and Transfers</b>	<b>331</b>	<b>443</b>	<b>(111)</b>	<b>-25.2%</b>	<b>3,437</b>
<b><u>Expenditures</u></b>					
<b>Legends Event Center:</b>					
Contract Labor	107	90	17	18.3%	728
Supplies and Operating	178	226	(48)	-21.0%	1,310
Repairs and Maintenance	28	41	(12)	-30.3%	299
Contractual Services	88	87	1	0.6%	350
<b>Legends Event Center Expenditures</b>	<b>402</b>	<b>444</b>	<b>(43)</b>	<b>-9.6%</b>	<b>2,687</b>
<b>Indoor Tennis Facility</b>					
Contract Labor	-	-	-	0.0%	398
Supplies and Operating	-	17	(17)	-100.0%	125
Repairs and Maintenance	-	13	(13)	-100.0%	52
Annual Capital	184	-	184	100.0%	-
<b>Legends Event Center Expenditures</b>	<b>184</b>	<b>30</b>	<b>154</b>	<b>510.8%</b>	<b>575</b>
<b>Travis Park Fields:</b>					
Contract Labor	30	29	1	3.5%	198
Supplies and Operating	12	32	(20)	-63.6%	128
Repairs and Maintenance	6	8	(2)	-25.5%	32
Contractual Services	8	12	(4)	-33.3%	48
Annual Capital	-	12	(12)	-100.0%	46
<b>Travis Park Fields Expenditures</b>	<b>55</b>	<b>92</b>	<b>(37)</b>	<b>-40.1%</b>	<b>452</b>
<b>Midtown Park - Other:</b>					
Salaries and Benefits	46	92	(46)	-50.2%	367
Supplies and Operating	91	34	57	169.5%	135
Repairs and Maintenance	1	10	(9)	-89.7%	40
Contractual Services	2	12	(10)	-83.8%	50
Annual Capital	9	-	9	100.0%	-
<b>Other Expenditures</b>	<b>149</b>	<b>148</b>	<b>1</b>	<b>0.5%</b>	<b>591</b>
<b>Total Expenditures</b>	<b>789</b>	<b>714</b>	<b>75</b>	<b>10.5%</b>	<b>4,305</b>
Net Increase/(Decrease)	(458)	(272)	(186)	68.6%	(868)
Beginning Operating Funds	4,099	6,090	(1,991)	-32.7%	6,090
<b>Ending Operating Funds</b>	<b>\$ 3,641</b>	<b>\$ 5,818</b>	<b>\$ (2,177)</b>	<b>-37.4%</b>	<b>\$ 5,222</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Phillips Event Center ("PEC") Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
Operating - Golf Course	\$ 198	\$ 195	\$ 3	1.6%	\$ 1,100
Operating - Facilities	110	141	(31)	-22.0%	750
Interest Income	1	-	1	100.0%	-
Miscellaneous	0	-	0	100.0%	-
<b>Total Revenues</b>	<b>309</b>	<b>336</b>	<b>(27)</b>	<b>-8.1%</b>	<b>1,850</b>
Transfers In from General Fund	226	226	-	0.0%	1,100
<b>Total Transfers</b>	<b>226</b>	<b>226</b>	<b>-</b>	<b>0.0%</b>	<b>1,100</b>
<b>Total Revenues and Transfers</b>	<b>535</b>	<b>562</b>	<b>(27)</b>	<b>-4.8%</b>	<b>2,950</b>
<b><u>Expenditures</u></b>					
<b>Golf Course:</b>					
Contract Labor	129	92	37	40.3%	675
Supplies	36	31	5	15.5%	170
Maintenance	19	20	(2)	-8.3%	149
Annual Capital	30	14	16	115.0%	281
<b>Golf Course Expenditures</b>	<b>214</b>	<b>158</b>	<b>56</b>	<b>35.8%</b>	<b>1,274</b>
<b>Facilities:</b>					
Supplies	50	47	3	6.1%	190
Cost of Goods Sold	46	62	(17)	-27.1%	250
Maintenance	7	-	7	100.0%	-
Contract Labor	97	64	33	50.7%	471
Annual Capital	93	55	39	70.4%	219
<b>Facilities Expenditures</b>	<b>293</b>	<b>229</b>	<b>64</b>	<b>28.0%</b>	<b>1,130</b>
<b>Other:</b>					
Insurance	19	5	14	267.5%	21
Equipment Rentals	9	11	(2)	-17.8%	45
Supplies	-	25	(25)	-100.0%	100
Management Fees and Incentives	46	56	(11)	-19.4%	226
Maintenance	0	25	(25)	-99.6%	100
<b>Other Expenditures</b>	<b>74</b>	<b>123</b>	<b>(49)</b>	<b>-39.8%</b>	<b>492</b>
<b>Total Expenditures</b>	<b>581</b>	<b>510</b>	<b>72</b>	<b>14.1%</b>	<b>2,896</b>
Net Increase/(Decrease)	(46)	52	(99)	-188.8%	54
Beginning Operating Funds	(337)	143	(480)	-335.3%	143
<b>Ending Operating Funds</b>	<b>\$ (383)</b>	<b>\$ 195</b>	<b>\$ (578)</b>	<b>-296.1%</b>	<b>\$ 197</b>
Days of Operating Funds	(48)	25	(73)		25

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Queen and Palace Theaters Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
Theater Operating Revenue	\$ 170	\$ 54	\$ 116	213.1%	\$ 400
Interest Income	2	-	2	100.0%	-
<b>Total Revenues</b>	<b>172</b>	<b>54</b>	<b>118</b>	<b>216.3%</b>	<b>400</b>
<b><u>Transfers</u></b>					
Transfer In from General Fund	100	100	-	0.0%	800
<b>Total Transfers</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>0.0%</b>	<b>800</b>
<b>Total Revenues and Transfers</b>	<b>272</b>	<b>154</b>	<b>118</b>	<b>76.2%</b>	<b>1,200</b>
<b><u>Expenditures</u></b>					
Facilities:					
Supplies	45	115	(70)	-61.1%	460
Maintenance	-	4	(4)	-100.0%	15
Utilities	7	6	0	5.5%	25
Advertising	12	25	(13)	-52.4%	100
Insurance	7	2	5	266.7%	8
Contract Labor & Services	161	76	85	112.1%	253
Management Fees and Incentives	50	50	-	0.0%	250
Miscellaneous	35	31	4	12.3%	125
<b>Theater Expenditures</b>	<b>316</b>	<b>309</b>	<b>7</b>	<b>2.4%</b>	<b>1,236</b>
<b>Total Expenditures</b>	<b>316</b>	<b>309</b>	<b>7</b>	<b>2.4%</b>	<b>1,236</b>
Net Increase/(Decrease)	(44)	(155)	110	-71.3%	(36)
Beginning Operating Funds	110	150	(40)	-26.5%	150
<b>Ending Operating Funds</b>	<b>\$ 66</b>	<b>\$ (5)</b>	<b>\$ 71</b>	<b>-1529.5%</b>	<b>\$ 114</b>
Days of Operating Funds	19	(1)	21		34

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Street Improvement Fund Summary**  
December 31, 2024  
(in thousands)

	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>FY2025</b>
<b><u>Revenues</u></b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>	<b>Adopted</b>
			<b>Variance</b>	<b>%</b>	<b>Budget</b>
Fees	\$ 1,640	\$ 1,600	\$ 40	2.5%	\$ 6,400
Penalties	17	15	2	12.0%	60
Interest Income	125	75	50	67.2%	300
<b>Total Revenues</b>	<b>1,782</b>	<b>1,690</b>	<b>92</b>	<b>5.5%</b>	<b>6,760</b>
<b><u>Expenditures</u></b>					
Street Improvement Maintenance	56	41	15	36.4%	1,640
Uncollectible Accounts	7	6	1	23.2%	24
Contractual Services	0	19	(18)	-98.6%	80
Annual Capital	2,535	2,600	(65)	-2.5%	6,250
Transfer to Debt Service	-	-	-	0.0%	373
Billing Services Reimbursements	28	28	(0)	0.0%	111
Admin. Reimbursement - General Fund	32	32	0	0.0%	127
<b>Total Expenditures</b>	<b>2,658</b>	<b>2,725</b>	<b>(67)</b>	<b>-2.5%</b>	<b>8,605</b>
Net Increase/(Decrease)	(876)	(1,035)	159	-15.4%	(1,845)
Beginning Operating Funds	11,695	12,453	(758)	-6.1%	12,453
<b>Ending Operating Funds</b>	<b>\$ 10,820</b>	<b>\$ 11,418</b>	<b>\$ (598)</b>	<b>-5.2%</b>	<b>\$ 10,609</b>
Days of Operating Funds	459	484	(25)		450
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 1,414	\$ 1,414			\$ 1,414
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Drainage Fund Summary**  
December 31, 2024  
(in thousands)

	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>FY2025</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>	<b>Adopted</b>
			<b>Variance</b>	<b>%</b>	<b>Budget</b>
<b><u>Revenues</u></b>					
Fees	\$ 274	\$ 255	\$ 18	7.2%	\$ 1,021
Penalties	3	2	1	24.6%	9
Interest Income	16	8	8	108.9%	30
<b>Total Revenues</b>	<b>292</b>	<b>265</b>	<b>27</b>	<b>10.2%</b>	<b>1,060</b>
<b><u>Expenditures</u></b>					
Storm System Maintenance	2	10	(8)	-80.6%	42
Uncollectible Accounts	1	1	(0)	-1.2%	5
Storm System Capital	45	10	35	355.0%	769
Transfer to Debt Service	-	25	(25)	-100.0%	91
Billing Services Reimbursements	13	12	0	0.0%	50
Admin. Reimbursement - General Fund	31	31	(0)	0.0%	124
<b>Total Expenditures</b>	<b>92</b>	<b>90</b>	<b>2</b>	<b>1.7%</b>	<b>1,081</b>
Net Increase/(Decrease)	201	175	26	14.7%	(21)
Beginning Operating Funds	1,441	1,438	3	0.2%	1,438
<b>Ending Operating Funds</b>	<b>\$ 1,642</b>	<b>\$ 1,613</b>	<b>\$ 29</b>	<b>1.8%</b>	<b>\$ 1,417</b>
Days of Operating Funds	554	545	10		478
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 178	\$ 178			\$ 178
Operating Funds = Working Capital					



**CITY OF BRYAN, TEXAS**  
**TIRZ 10 - Traditions Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
Property Tax - City	\$ 1,328	\$ 1,328	\$ -	0.0%	\$ 3,145
Property Tax - County	742	742	-	0.0%	1,756
Interest Income	55	30	25	83.2%	120
<b>Total Revenues</b>	<b>2,125</b>	<b>2,100</b>	<b>25</b>	<b>1.2%</b>	<b>5,021</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service Fund	-	-	-	0.0%	707
Contractual and Professional Services	-	12	(12)	-100.0%	50
<b>Total Expenditures</b>	<b>-</b>	<b>12</b>	<b>(12)</b>	<b>-100.0%</b>	<b>757</b>
Net Increase/(Decrease)	2,125	2,088	37	1.8%	4,264
Beginning Operating Funds	5,321	5,012	309	6.2%	5,012
<b>Ending Operating Funds</b>	<b>\$ 7,446</b>	<b>\$ 7,100</b>	<b>\$ 347</b>	<b>4.9%</b>	<b>\$ 9,276</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**TIRZ 19 - Nash Street Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
Property Tax - City	\$ 186	\$ 186	\$ -	0.0%	\$ 440
Interest Income	9	5	4	82.1%	20
<b>Total Revenues</b>	<b>195</b>	<b>191</b>	<b>4</b>	<b>2.2%</b>	<b>460</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service Fund	-	-	-	0.0%	112
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>112</b>
Net Increase/(Decrease)	195	191	4	2.2%	349
Beginning Operating Funds	885	817	68	8.3%	817
<b>Ending Operating Funds</b>	<b>\$ 1,080</b>	<b>\$ 1,008</b>	<b>\$ 72</b>	<b>7.2%</b>	<b>\$ 1,166</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**TIRZ 21 - Downtown Fund Summary**  
December 31, 2024  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2025 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property Tax - City	\$ 187	\$ 187	\$ -	0.0%	\$ 442
Interest Income	7	8	(0)	-0.2%	30
<b>Total Revenues</b>	<b>194</b>	<b>194</b>	<b>(0)</b>	<b>0.0%</b>	<b>472</b>
<b><u>Expenditures</u></b>					
Miscellaneous Projects	363	-	363	100.0%	-
Transfer to Debt Service	-	-	-	0.0%	322
<b>Total Expenditures</b>	<b>363</b>	<b>-</b>	<b>363</b>	<b>100.0%</b>	<b>322</b>
Net Increase/(Decrease)	(169)	194	(363)	-187.1%	149
Beginning Operating Funds	1,115	1,049	66	6.3%	1,049
<b>Ending Operating Funds</b>	<b>\$ 946</b>	<b>\$ 1,243</b>	<b>\$ (297)</b>	<b>-23.9%</b>	<b>\$ 1,198</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**TIRZ 22 - Target Fund Summary**  
December 31, 2024  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2025 Adopted Budget</b>
<b><u>Revenues</u></b>					
Property Tax - City	\$ 215	\$ 215	\$ -	0.0%	\$ 509
Interest Income	3	2	1	54.9%	9
<b>Total Revenues</b>	<b>218</b>	<b>217</b>	<b>1</b>	<b>0.6%</b>	<b>518</b>
<b><u>Expenditures</u></b>					
Contractual Services	-	-	-	0.0%	340
Transfer to Debt Service	-	-	-	0.0%	405
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>745</b>
Net Increase/(Decrease)	218	217	1	0.6%	(227)
Beginning Operating Funds	324	282	42	15.0%	282
<b>Ending Operating Funds</b>	<b>\$ 543</b>	<b>\$ 499</b>	<b>\$ 44</b>	<b>8.7%</b>	<b>\$ 55</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**BTU - City**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Base Revenues					
Retail	\$ 12,598	\$ 11,854	\$ 744	6.3%	\$ 51,896
Wholesale	4,522	4,433	90	2.0%	19,052
Fuel Revenues	18,680	18,289	391	2.1%	92,530
Regulatory Charge Pass Thru	6,507	6,311	196	3.1%	27,048
TCOS Revenue	11,166	11,166	(0)	(0.0%)	45,892
Other Operating Revenues	3,306	1,485	1,821	122.7%	5,076
<i>Total Operating Revenues</i>	56,779	53,537	3,242	6.1%	241,493
<b>Non-Operating Revenues</b>					
Interest Income	1,924	1,180	744	63.0%	4,720
<b>Total Revenues</b>	58,703	54,717	3,986	7.3%	246,214
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Energy Cost	18,680	18,289	391	2.1%	92,530
Capacity Cost	572	568	5	0.8%	2,271
TCOS Expense	6,507	6,311	196	3.1%	27,048
TCOS Expense - Wholesale	951	949	2	0.2%	4,055
Departmental Expenses	8,391	7,488	902	12.0%	30,325
<i>Total Operating Expenses</i>	35,101	33,606	1,496	4.5%	156,228
<b>Non-Operating Expenses</b>					
Admin. Reimbursement to COB	1,118	1,118	(0)	(0.0%)	4,473
Admin. Reimbursement from COB	(502)	(502)	(0)	0.0%	(2,009)
Annual Capital	11,376	14,258	(2,882)	(20.2%)	43,038
Right of Way Payments	3,711	3,623	88	2.4%	15,687
Debt Service	5,928	5,928	1	0.0%	23,710
<i>Total Non-Operating Expenses</i>	21,631	24,424	(2,793)	(11.4%)	84,898
<b>Total Expenditures</b>	56,732	58,030	(1,298)	(2.2%)	241,126
Net Increase/(Decrease)	1,970	(3,313)	5,284	(159.5%)	5,088
Beginning Operating Cash	111,094	120,459	(9,365)	(7.8%)	120,459
<b>Ending Operating Cash</b>	<b>\$ 113,064</b>	<b>\$ 117,146</b>	<b>\$ (4,081)</b>	<b>(3.5%)</b>	<b>\$ 125,547</b>
<b>Rate Stabilization Fund</b>	1,775	1,768	7	0.4%	1,768
<b>Total</b>	<b>\$ 114,839</b>	<b>\$ 118,914</b>	<b>\$ (4,074)</b>	<b>(3.4%)</b>	<b>\$ 127,315</b>
<b>Minimum Operating Reserve Requirement</b>					
90 Days of Operating Expenses	\$ 42,390	\$ 42,390			\$ 42,390
<b>Target Operating Reserve</b>					
225 Days of Operating Expenses	\$ 105,975	\$ 105,975			\$ 105,975

**CITY OF BRYAN, TEXAS**  
**BTU - Rural**  
December 31, 2024  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2025 Adopted Budget</b>
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Base Revenues	\$ 7,539	\$ 7,003	536	7.6%	\$ 31,336
Fuel Revenues	4,559	4,236	323	7.6%	18,272
Regulatory Charge Pass Thru	1,847	1,803	44	2.5%	8,353
Other Operating Revenues	136	123	13	10.7%	492
<i>Total Operating Revenues</i>	14,082	13,165	917	7.0%	58,453
<b>Non-Operating Revenues</b>					
Interest Income	563	407	156	38.3%	1,629
<b>Total Revenues</b>	14,645	13,572	1,073	7.9%	60,081
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Purchased Power - Base	2,715	2,682	34	1.3%	11,570
Purchased Power - Fuel	4,559	4,236	323	7.6%	18,272
Regulatory Charge	1,847	1,803	44	2.5%	8,353
Departmental Expenses	491	425	66	15.4%	3,778
<i>Total Operating Expenses</i>	9,612	9,146	467	5.1%	41,973
<b>Non-Operating Expenses</b>					
Annual Capital	2,482	2,253	229	10.2%	13,496
Debt Service	1,140	1,181	(41)	(3.5%)	4,724
<i>Total Non-Operating Expenses</i>	3,622	3,434	188	5.5%	18,220
<b>Total Expenditures</b>	13,234	12,580	655	5.2%	60,192
Net Increase/(Decrease)	1,411	993	418	42.1%	(111)
Beginning Operating Cash	44,604	38,782			38,782
<b>Ending Operating Cash</b>	<b>\$ 46,015</b>	<b>\$ 39,775</b>	<b>\$ 418</b>	<b>1.1%</b>	<b>\$ 38,671</b>
<b>Minimum Operating Reserve Requirement</b>					
45 Days of Operating Expenses	5,247	5,247			5,247
<b>Target Operating Reserve</b>					
125 Days of Operating Expenses	14,574	14,574			14,574

**CITY OF BRYAN, TEXAS**  
**Water Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Water Sales - Residential	\$ 2,456	\$ 1,872	\$ 585	31.3%	\$ 7,800
Water Sales - Commercial	2,369	1,374	995	72.4%	5,800
Water Penalties	41	34	7	20.3%	129
Miscellaneous	156	113	42	37.5%	481
<i>Total Operating Revenues</i>	<u>5,022</u>	<u>3,392</u>	<u>1,629</u>	<u>48.0%</u>	<u>14,210</u>
<b>Non-Operating Revenues</b>					
Interest Income	165	101	65	64.1%	500
Water Tap Fees	49	62	(13)	-21.1%	280
Oil and Gas Royalty	0	-	0	100.0%	-
Inventory Markup	7	6	1	11.5%	25
Miscellaneous Non-Operating Income	4	25	(21)	-83.2%	100
Effluent Sales	211	213	(1)	-0.5%	850
Transfers from Other Funds	12	12	1	5.0%	46
<i>Total Non-Operating Revenues</i>	<u>449</u>	<u>418</u>	<u>31</u>	<u>7.4%</u>	<u>1,801</u>
<b>Total Revenues</b>	<u>5,471</u>	<u>3,811</u>	<u>1,660</u>	<u>43.6%</u>	<u>16,011</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Water Administration	249	244	5	1.9%	978
Water Production	860	854	7	0.8%	3,606
Water Distribution	683	769	(86)	-11.2%	3,174
Transfer to Other Funds	25	25	(0)	0.0%	99
Transfer to Debt Service	-	-	-	0.0%	88
Billing Services Reimbursements	145	147	(2)	-1.7%	589
Admin. Reimbursement - General Fund	147	147	-	0.0%	588
<i>Total Operating Expenses</i>	<u>2,109</u>	<u>2,186</u>	<u>(78)</u>	<u>-3.6%</u>	<u>9,122</u>
<b>Non-Operating Expenses</b>					
Annual Capital	3,886	3,944	(58)	-1.5%	10,077
Right of Way Payments	249	183	66	36.4%	711
Paying Agent Fee	-	1	(1)	-100.0%	5
Debt Service	294	302	(8)	-2.7%	4,469
<i>Total Non-Operating Expenses</i>	<u>4,429</u>	<u>4,430</u>	<u>(1)</u>	<u>0.0%</u>	<u>15,261</u>
<b>Total Expenditures</b>	<u>6,538</u>	<u>6,616</u>	<u>(78)</u>	<u>-1.2%</u>	<u>24,384</u>
Net Increase/(Decrease)	(1,067)	(2,806)	1,739	-62.0%	(8,373)
Beginning Operating Funds	16,724	12,924	3,800	29.4%	12,924
<b>Ending Operating Funds</b>	<u>\$ 15,657</u>	<u>\$ 10,118</u>	<u>\$ 5,539</u>	<u>54.7%</u>	<u>\$ 4,551</u>
Days of Unrestricted Cash	678	405	273		182
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,500	\$ 1,500			\$ 1,500
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Wastewater Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Sewer System Revenue - Residential	\$ 2,060	\$ 1,950	\$ 110	5.6%	\$ 7,800
Sewer System Revenue - Commercial	2,511	1,392	1,119	80.4%	6,000
Sewer Penalties	30	28	2	8.1%	111
Miscellaneous	1	1	(0)	-22.7%	5
Pretreatment Fees	185	144	41	28.2%	630
Hauler and Sewer Inspection Fees	12	17	(6)	-32.5%	69
<i>Total Operating Revenues</i>	<u>4,798</u>	<u>3,532</u>	<u>1,266</u>	<u>35.8%</u>	<u>14,615</u>
<b>Non-Operating Revenues</b>					
Sewer Tap Fees	29	55	(26)	-47.0%	220
Miscellaneous Non-Operating Income	1	5	(4)	-82.4%	21
Transfers from Other Funds	81	81	0	0.0%	325
Interest Income	91	90	1	1.6%	400
<i>Total Non-Operating Revenues</i>	<u>203</u>	<u>231</u>	<u>(29)</u>	<u>-12.4%</u>	<u>965</u>
<b>Total Revenues</b>	<u>5,001</u>	<u>3,764</u>	<u>1,237</u>	<u>32.9%</u>	<u>15,580</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Wastewater Administration	230	218	12	5.4%	877
Wastewater Collection	565	684	(119)	-17.4%	2,737
Wastewater Pre-Treatment	17	28	(11)	-40.4%	111
Wastewater Treatment	711	899	(188)	-20.9%	3,452
Environmental Services	192	188	4	2.1%	752
Transfer to Other Funds	17	17	0	0.1%	69
Transfer to Debt Service	-	-	-	0.0%	106
Billing Services Reimbursements	145	147	(2)	-1.7%	588
Admin. Reimbursement - General Fund	146	146	(0)	0.0%	584
<i>Total Operating Expenses</i>	<u>2,021</u>	<u>2,327</u>	<u>(305)</u>	<u>-13.1%</u>	<u>9,275</u>
<b>Non-Operating Expenses</b>					
Annual Capital	1,241	1,169	72	6.2%	6,461
Right of Way Payments	229	172	57	33.1%	728
Paying Agent Fee	-	1	(1)	-100.0%	5
Debt Service	122	125	(2)	-1.9%	3,002
<i>Total Non-Operating Expenses</i>	<u>1,592</u>	<u>1,466</u>	<u>125</u>	<u>8.5%</u>	<u>10,195</u>
<b>Total Expenditures</b>	<u>3,613</u>	<u>3,793</u>	<u>(180)</u>	<u>-4.7%</u>	<u>19,470</u>
Net Increase/(Decrease)	1,388	(30)	1,417	-4785.5%	(3,891)
Beginning Operating Funds	9,221	5,894	3,327	56.4%	5,894
<b>Ending Operating Funds</b>	<u>\$ 10,608</u>	<u>\$ 5,864</u>	<u>\$ 4,744</u>	<u>80.9%</u>	<u>\$ 2,004</u>
Days of Unrestricted Cash	389	231	158		79
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,525	\$ 1,525			\$ 1,525
Operating Funds = Working Capital					



**CITY OF BRYAN, TEXAS**  
**Solid Waste Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Residential Refuse	\$ 1,271	\$ 1,264	\$ 7	0.6%	\$ 5,055
Commercial Refuse	1,040	1,050	(10)	-1.0%	4,200
Penalties	17	19	(2)	-10.1%	75
License and Permit Fees	24	17	6	35.8%	70
Miscellaneous	1	2	(1)	-38.8%	7
<i>Total Operating Revenues</i>	<u>2,353</u>	<u>2,352</u>	<u>1</u>	<u>0.0%</u>	<u>9,407</u>
<b>Non-Operating Revenues</b>					
Interest Income	71	62	8	13.0%	250
Reimbursements and Transfers In	34	34	0	0.1%	135
<i>Total Non-Operating Revenues</i>	<u>104</u>	<u>96</u>	<u>8</u>	<u>8.4%</u>	<u>385</u>
<b>Total Revenues</b>	<u>2,457</u>	<u>2,448</u>	<u>9</u>	<u>0.4%</u>	<u>9,792</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Administration	1,045	1,197	(152)	-12.7%	4,930
Call Center	94	109	(14)	-13.2%	434
Recycling	66	85	(18)	-21.6%	339
Billing Services Reimbursements	161	164	(3)	-1.7%	656
Admin. Reimbursement - General Fund	182	182	(0)	0.0%	730
<i>Total Operating Expenses</i>	<u>1,549</u>	<u>1,737</u>	<u>(188)</u>	<u>-10.8%</u>	<u>7,090</u>
<b>Non-Operating Expenses</b>					
Transfer to Wastewater	5	4	1	26.6%	16
Transfer to Water	4	5	(1)	-20.5%	20
Right of Way Use Fee	116	113	3	2.4%	451
Debt Service	-	-	-	0.0%	102
Annual Capital	236	244	(7)	-3.0%	2,905
<i>Total Non-Operating Expenses</i>	<u>361</u>	<u>366</u>	<u>(5)</u>	<u>-1.3%</u>	<u>3,495</u>
<b>Total Expenditures</b>	<u>1,910</u>	<u>2,103</u>	<u>(192)</u>	<u>-9.2%</u>	<u>10,585</u>
Net Increase/(Decrease)	547	345	201	58.4%	(793)
Beginning Operating Funds	7,077	7,396	(319)	-4.3%	7,396
<b>Ending Operating Funds</b>	<u>\$ 7,624</u>	<u>\$ 7,741</u>	<u>\$ (117)</u>	<u>-1.5%</u>	<u>\$ 6,603</u>
Days of Unrestricted Cash	419	399	20		340
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,165	\$ 1,165			\$ 1,165
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Coulter Airport Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Rent	\$ 98	\$ 71	\$ 26	37.1%	\$ 285
Fuel Revenue	113	93	20	22.0%	400
<i>Total Operating Revenues</i>	<u>211</u>	<u>164</u>	<u>47</u>	<u>28.6%</u>	<u>685</u>
<b>Non-Operating Revenues</b>					
Grants and Reimbursements	-	-	-	0.0%	100
Interest Income	11	1	10	867.6%	5
Miscellaneous Revenues	11	1	11	2100.8%	2
Transfers In	-	-	-	0.0%	875
<i>Total Non-Operating Revenues</i>	<u>22</u>	<u>2</u>	<u>20</u>	<u>1247.6%</u>	<u>982</u>
<b>Total Revenues</b>	<u>233</u>	<u>166</u>	<u>67</u>	<u>40.5%</u>	<u>1,667</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	85	107	(22)	-20.7%	428
Supplies	2	4	(2)	-50.3%	15
Fuel for Resale	47	100	(53)	-52.9%	400
Maintenance	27	32	(5)	-16.0%	129
Other Services and Charges	54	39	16	41.4%	154
Admin. Reimbursement - General Fund	44	44	(0)	0.0%	175
<i>Total Operating Expenses</i>	<u>259</u>	<u>325</u>	<u>(66)</u>	<u>-20.3%</u>	<u>1,300</u>
<b>Non-Operating Expenses</b>					
Debt Service	-	1	(1)	-100.0%	411
Annual Capital	-	15	(15)	-100.0%	400
<i>Total Non-Operating Expenses</i>	<u>-</u>	<u>16</u>	<u>(16)</u>	<u>-100.0%</u>	<u>811</u>
<b>Total Expenditures</b>	<u>259</u>	<u>341</u>	<u>(82)</u>	<u>-24.1%</u>	<u>2,112</u>
Net Increase/(Decrease)	(26)	(175)	149	-85.2%	(445)
Beginning Operating Funds	1,148	636	512	80.5%	636
<b>Ending Operating Funds</b>	<u>\$ 1,122</u>	<u>\$ 461</u>	<u>\$ 661</u>	<u>143.5%</u>	<u>\$ 191</u>
Days of Unrestricted Cash	66	129	(64)		54
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 214	\$ 214			\$ 214
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Bryan Commerce and Development Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Property Sales	\$ -	\$ -	\$ -	0.0%	\$ -
<i>Total Operating Revenues</i>	-	-	-	0.0%	-
<b>Non-Operating Revenues</b>					
Interest Income	68	25	43	173.3%	100
<i>Total Non-Operating Revenues</i>	68	25	43	173.3%	100
<b>Total Revenues</b>	68	25	43	173.3%	100
<b><u>Expenditures</u></b>					
Other Services and Charges	38	17	21	127.7%	50
Land Purchase - Builder Infill Program	-	43	(43)	-100.0%	130
Annual Capital	883	500	383	76.5%	500
Contractual Obligations	-	25	(25)	-100.0%	75
Admin. Reimbursement - General Fund	16	16	0	0.0%	64
<b>Total Expenditures</b>	936	600	336	56.0%	819
Net Increase/(Decrease)	(868)	(575)	(293)	50.9%	(719)
Beginning Operating Funds	7,592	7,207	385	5.3%	7,207
<b>Ending Operating Funds</b>	<b>\$ 6,725</b>	<b>\$ 6,632</b>	<b>\$ 93</b>	<b>1.4%</b>	<b>\$ 6,488</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Self Insurance Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Liability Insurance Premiums	\$ 270	\$ 312	\$ (42)	-13.3%	\$ 1,248
Workers Comp Ins Premiums	432	407	25	6.2%	1,627
<i>Total Operating Revenues</i>	702	719	(16)	-2.3%	2,875
<b>Non-Operating Revenues</b>					
Interest Income	50	25	25	98.6%	100
Miscellaneous Revenues	23	5	18	369.2%	20
<i>Total Non-Operating Revenues</i>	73	30	43	143.7%	120
<b>Total Revenues</b>	775	749	27	3.6%	2,995
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Personnel Services	130	167	(38)	-22.6%	670
Supplies	62	22	40	182.8%	88
Maintenance	0	0	0	1.9%	2
Other Services and Charges	62	43	20	45.6%	172
Judgment and Damage Claims	8	8	1	9.0%	30
Stop Loss Aggregate Refund	(66)	(35)	(31)	87.9%	(140)
Liability Insurance	820	755	65	8.6%	1,048
Claims Administration	21	20	1	5.0%	80
Worker's Comp	161	145	16	10.8%	635
Liability Claims	55	131	(76)	-58.0%	525
Admin. Reimbursement - General Fund	63	63	(0)	-0.1%	252
<i>Total Operating Expenses</i>	1,317	1,320	(3)	-0.2%	3,362
<b>Non-Operating Expenses</b>					
Employee Health Center	-	-	-	0.0%	100
Equipment Replacement	-	0	(0)	-100.0%	1
Transfer to Debt Service Fund	-	5	(5)	-100.0%	19
<i>Total Non-Operating Expenses</i>	-	5	(5)	-100.0%	120
<b>Total Expenditures</b>	1,317	1,325	(8)	-0.6%	3,482
Net Increase/(Decrease)	(541)	(576)	35	-6.0%	(487)
Beginning Operating Funds	5,378	4,618	760	16.4%	4,618
<b>Ending Operating Funds</b>	<b>\$ 4,836</b>	<b>\$ 4,042</b>	<b>\$ 794</b>	<b>19.6%</b>	<b>\$ 4,131</b>
Days of Operating Funds	525	439	86		449
<b>Target Operating Reserve</b>	\$ 2,500	\$ 2,500			\$ 2,500

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Employee Benefits Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Employee Contributions	\$ 598	\$ 607	\$ (8)	-1.4%	\$ 2,428
City Contributions	3,173	3,125	48	1.5%	12,500
Retiree Health Premiums	148	164	(16)	-9.9%	656
<i>Total Operating Revenues</i>	<u>3,919</u>	<u>3,896</u>	<u>23</u>	<u>0.6%</u>	<u>15,583</u>
<b>Non-Operating Revenues</b>					
Interest Income	168	50	118	235.6%	200
Flex Admin Fee	1	2	(0)	-23.9%	7
Health Claim Rebates	352	-	352	100.0%	-
BISD Reimbursement	95	96	(1)	-0.9%	382
Transfer from Other Funds	-	-	-	0.0%	100
Stop/Loss Aggregate Refund	117	-	117	100.0%	-
<i>Total Non-Operating Revenues</i>	<u>733</u>	<u>147</u>	<u>586</u>	<u>397.7%</u>	<u>689</u>
<b>Total Revenues</b>	<u>4,652</u>	<u>4,043</u>	<u>609</u>	<u>15.1%</u>	<u>16,273</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Administrative Reimbursements	50	50	(0)	-0.2%	199
Claims Administration	2	2	(1)	-34.2%	9
H.S.A. - Employer Paid	-	-	-	0.0%	408
Health Insurance Administration	88	93	(6)	-5.9%	450
Health Insurance Claims	3,006	3,199	(194)	-6.1%	12,750
ACA Research and Reinsurance Fees	-	2	(2)	-100.0%	7
Employee Assistance Program	7	5	2	36.9%	21
Stop Loss Premium	266	351	(85)	-24.3%	1,545
<i>Total Operating Expenses</i>	<u>3,417</u>	<u>3,703</u>	<u>(285)</u>	<u>-7.7%</u>	<u>15,390</u>
<b>Non-Operating Expenses</b>					
Employee Health Center	63	96	(33)	-34.2%	382
BISD Health Center Expense	62	96	(33)	-34.8%	382
<i>Total Non-Operating Expenses</i>	<u>125</u>	<u>191</u>	<u>(66)</u>	<u>-34.5%</u>	<u>765</u>
<b>Total Expenditures</b>	<u>3,543</u>	<u>3,894</u>	<u>(351)</u>	<u>-9.0%</u>	<u>16,154</u>
Net Increase/(Decrease)	1,109	149	960	644.4%	118
Beginning Operating Funds	15,467	12,457	3,010	24.2%	12,457
<b>Ending Operating Funds</b>	<u>\$ 16,576</u>	<u>\$ 12,606</u>	<u>\$ 3,970</u>	<u>31.5%</u>	<u>\$ 12,575</u>
Days of Operating Funds	393	299	94		284
<b>Target Operating Reserve</b>					
60 Days of Budgeted Expenditures	\$ 2,655	\$ 2,655			\$ 2,655

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Warehouse Fund Summary**  
December 31, 2024  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2025 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Fuel Mark-up	\$ 25	\$ 31	\$ (6)	-17.9%	\$ 120
Inventory Markup	5	3	2	55.0%	12
<i>Total Operating Revenues</i>	<u>30</u>	<u>34</u>	<u>(4)</u>	<u>-11.4%</u>	<u>132</u>
<b>Non-Operating Revenues</b>					
Interest Income	1	0	1	679.4%	1
Admin. Reimbursements and Transfers	59	66	(7)	-10.8%	270
<i>Total Non-Operating Revenues</i>	<u>60</u>	<u>66</u>	<u>(6)</u>	<u>-9.0%</u>	<u>271</u>
<b>Total Revenues</b>	<u>90</u>	<u>100</u>	<u>(10)</u>	<u>-9.8%</u>	<u>403</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	64	71	(7)	-9.9%	284
Supplies	3	4	(1)	-30.4%	18
Maintenance and Services	6	4	2	63.2%	15
Admin. Reimbursement - General Fund	25	25	0	0.0%	98
<i>Total Operating Expenses</i>	<u>98</u>	<u>104</u>	<u>(6)</u>	<u>-5.8%</u>	<u>415</u>
<b>Non-Operating Expenses</b>					
Over/Short Fuel and Inventory	(0)	-	(0)	-100.0%	-
Transfer to Debt Service - Pensions	-	2	(2)	-100.0%	8
<i>Total Non-Operating Expenses</i>	<u>(0)</u>	<u>2</u>	<u>(3)</u>	<u>-123.6%</u>	<u>8</u>
<b>Total Expenditures</b>	<u>97</u>	<u>106</u>	<u>(9)</u>	<u>-8.1%</u>	<u>423</u>
Net Increase/(Decrease)	(7)	(6)	(1)	21.3%	(20)
Beginning Operating Funds	80	56	24	43.5%	56
<b>Ending Operating Funds</b>	<u>\$ 73</u>	<u>\$ 50</u>	<u>\$ 23</u>	<u>46.1%</u>	<u>\$ 36</u>
Days of Operating Funds	63	43	20		31
<b>Minimum Target Fund Balance ≥ \$0</b>	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

City of Bryan, Texas  
Sales Tax Revenue Comparison\*  
Fiscal Year 2025 through December 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	-	-	0.00%	2,207,022	-	0.00%
February	2,182,593	-	-	0.00%	2,283,562	-	0.00%
March	3,070,157	-	-	0.00%	2,910,243	-	0.00%
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		
<b>YTD Total</b>	<b>\$ 7,965,180</b>	<b>\$ 8,578,090</b>	<b>\$ 612,909</b>	<b>5.95%</b>	<b>\$ 7,722,829</b>	<b>\$ 855,261</b>	<b>2.74%</b>

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.

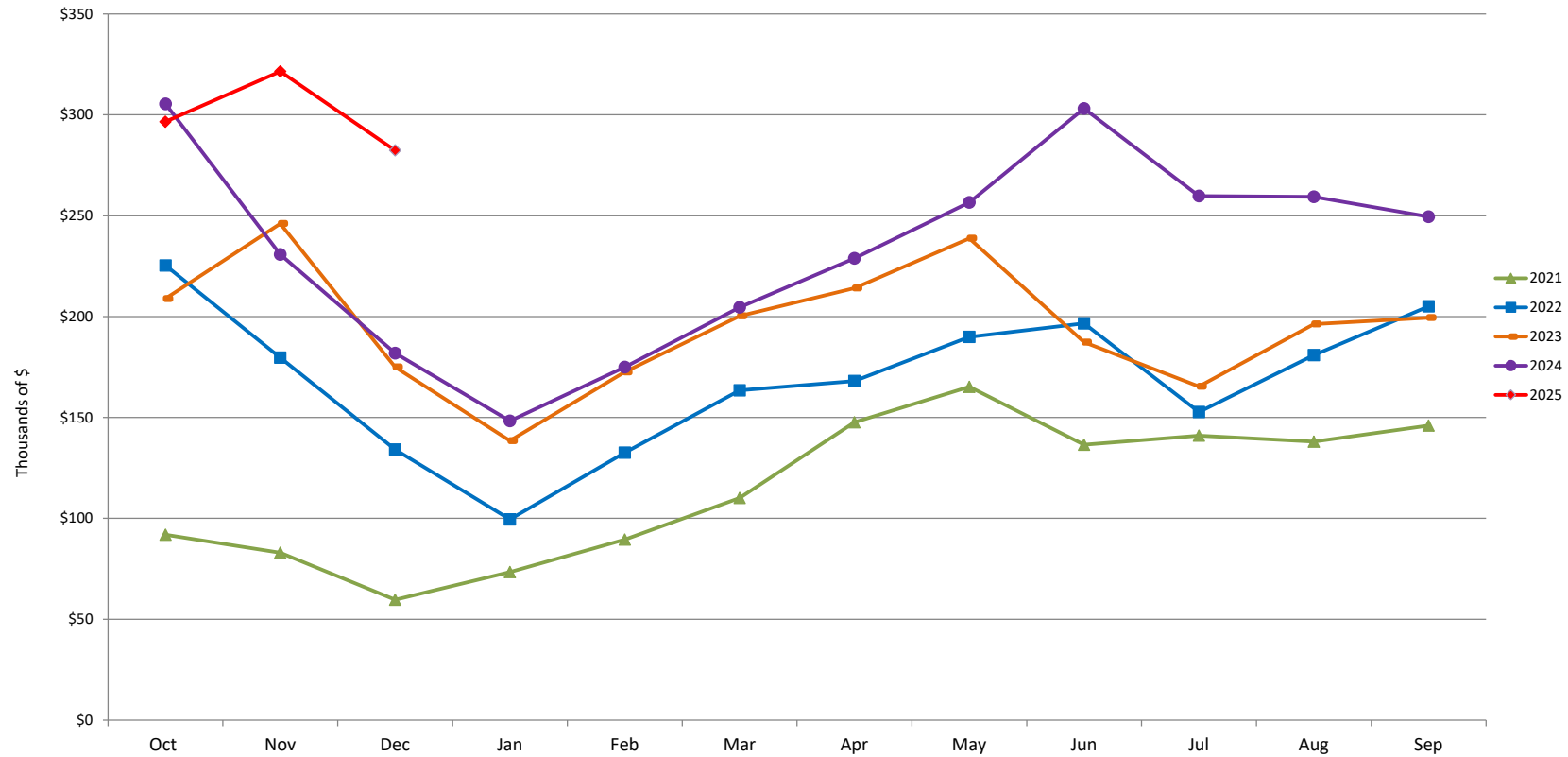


City of Bryan, Texas  
Hotel Tax Revenue Comparison  
Fiscal Year 2025 through December 2024

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	282,349	162,349	135.29%	181,858	100,491	55.26%
January	120,000		-	0.00%	148,285	-	0.00%
February	120,000		-	0.00%	174,947	-	0.00%
March	120,000		-	0.00%	204,590	-	0.00%
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	900,437	252,437		2,803,176		
YTD Total	\$ 648,000	\$ 900,437	\$ 252,437	38.96%	\$ 718,117	\$ 182,320	10.53%

FY 2025 projected revenue	\$	2,400,000
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### City of Bryan Hotel Occupancy Tax Revenue Trends



Month	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Total for FY 2021	\$ 91,934	\$ 83,010	\$ 59,664	\$ 73,383	\$ 89,534	\$ 110,067	\$ 147,612	\$ 165,197	\$ 136,533	\$ 140,958	\$ 137,984	\$ 146,016	\$ 1,381,892
Total for FY 2022	\$ 225,357	\$ 179,658	\$ 134,078	\$ 99,506	\$ 132,536	\$ 163,445	\$ 168,010	\$ 189,938	\$ 196,608	\$ 152,676	\$ 180,941	\$ 205,087	\$ 2,027,839
Total for FY 2023	\$ 208,911	\$ 246,053	\$ 174,994	\$ 138,482	\$ 172,513	\$ 200,287	\$ 214,094	\$ 238,758	\$ 187,285	\$ 165,390	\$ 196,282	\$ 199,429	\$ 2,342,478
Total for FY 2024	\$ 305,447	\$ 230,812	\$ 181,858	\$ 148,285	\$ 174,947	\$ 204,590	\$ 228,850	\$ 256,568	\$ 303,134	\$ 259,786	\$ 259,379	\$ 249,520	\$ 2,803,176
Total for FY 2025	\$ 296,581	\$ 321,506	\$ 282,349										\$ 900,437
Monthly budget	\$ 312,000	\$ 216,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 216,000	\$ 216,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 2,400,000

YTD Budget \$ 648,000  
 \$Over/(Under) YTD \$ 252,437  
 % Over/(Under) YTD 38.96%

FY 2025 Budget \$ 2,400,000