

**CITY OF COLLEGE STATION, TEXAS**  
Quarterly Report  
Budget and Actual  
General Fund - Functional Reporting  
For the Quarter Ended March 31, 2024 and Quarter Ended March 31, 2025

	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	FY24 Actual	FY25 Revised Budget	FY25 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY24 QTR 2 FY25 QTR 2
Beginning Fund Balance	80,456,578	80,456,578		80,456,578	94,812,409	94,812,409		
<b>Revenues</b>								
Property Taxes	\$ 40,774,749	\$ 37,674,658	92.4 %	\$ 41,020,509	\$ 42,553,707	\$ 39,563,894	93.0 %	5.0 %
Sales Taxes	41,443,571	21,142,846	51.0 %	42,092,284	41,317,505	21,901,907	53.0 %	3.6 %
Other Taxes	2,533,000	1,004,975	39.7 %	2,460,555	2,521,000	998,468	39.6 %	-0.6 %
Licenses and Permits	1,743,000	1,241,256	71.2 %	2,953,392	2,986,500	1,975,965	66.2 %	59.2 %
Intergovernmental	2,710,206	1,155,676	42.6 %	3,164,407	1,937,423	1,577,109	81.4 %	36.5 %
Charges for Services	4,596,000	2,016,893	43.9 %	5,184,909	5,387,000	2,546,650	47.3 %	26.3 %
Fines, Forfeits, and Penalties	2,737,000	1,392,871	50.9 %	2,873,041	2,844,000	1,622,909	57.1 %	16.5 %
Investment Income	750,000	2,136,795	284.9 %	4,784,821	3,421,000	2,294,583	67.1 %	7.4 %
Rents and Royalties	629,600	354,435	56.3 %	652,037	682,410	333,105	48.8 %	-6.0 %
Contributions	-	14	n/a	714	-	13,502	n/a	96342.9 %
Other	1,468,500	364,476	24.8 %	861,873	1,389,000	525,163	37.8 %	44.1 %
<b>Total Revenues</b>	<b>99,385,626</b>	<b>68,484,895</b>	<b>68.9 %</b>	<b>106,048,542</b>	<b>105,039,545</b>	<b>73,353,255</b>	<b>69.8 %</b>	<b>7.1 %</b>
<b>Total Funds Available</b>	<b>179,842,204</b>	<b>148,941,473</b>		<b>186,505,120</b>	<b>199,851,954</b>	<b>168,165,664</b>		
<b>Expenditures</b>								
<b>Operating Expenditures</b>								
Salaries and Benefits	85,712,597	39,246,826	45.8 %	83,553,849	90,328,240	41,882,340	46.4 %	6.7 %
Supplies	6,241,218	2,709,720	43.4 %	4,519,737	5,251,894	2,028,765	38.6 %	-25.1 %
Maintenance	8,281,097	4,357,454	52.6 %	7,573,462	8,974,400	3,696,284	41.2 %	-15.2 %
Purchased Professional Services	10,136,293	2,847,085	28.1 %	7,331,697	8,566,907	3,357,335	39.2 %	17.9 %
Utility Expenses	2,876,429	2,085,015	72.5 %	2,632,618	2,928,787	1,260,607	43.0 %	-39.5 %
Replacements	5,600,146	2,800,092	50.0 %	5,600,184	5,589,322	2,794,667	50.0 %	-0.2 %
Misc Operating Expenses	2,907,418	1,153,276	39.7 %	2,249,000	3,197,301	1,312,865	41.1 %	13.8 %
Public Agency	1,901,732	925,366	48.7 %	1,891,732	2,390,487	1,065,125	44.6 %	15.1 %
Capital Outlay	11,055,515	1,545,777	14.0 %	6,774,232	14,623,621	2,392,069	16.4 %	54.7 %
<b>Total Operating Expenditures</b>	<b>134,712,445</b>	<b>57,670,611</b>	<b>42.8 %</b>	<b>122,126,511</b>	<b>141,850,959</b>	<b>59,790,057</b>	<b>42.1 %</b>	<b>3.7 %</b>
<b>Other Financing (Sources) Uses</b>								
Consulting Services	15,000	4,000	26.7 %	4,000	56,000	8,000	14.3 %	100.0 %
Loss (Gain) on Disposal of Assets	-	(1,000)	n/a	(3,269,950)	-	(3,185,464)	n/a	318446.4 %
Misc NonOperating Expenses	1,424,515	436,284	30.6 %	925,216	1,203,418	607,439	50.5 %	39.2 %
Non-Dept Misc Expenses	944,036	235,858	25.0 %	900,820	1,185,358	346,903	29.3 %	47.1 %
Contingency	561,305	-	0.0 %	-	808,118	-	0.0 %	n/a
<b>Total Other Financing Sources (Uses)</b>	<b>2,944,856</b>	<b>675,142</b>	<b>22.9 %</b>	<b>(1,439,914)</b>	<b>3,252,894</b>	<b>(2,223,122)</b>	<b>-68.3 %</b>	<b>-429.3 %</b>
<b>Transfers</b>								
Transfers In	(9,085,210)	(2,036,226)	22.4 %	(5,936,275)	(12,368,929)	(2,033,478)	16.4 %	-0.1 %
Transfers Out	2,865,000	432,504	15.1 %	2,865,008	2,520,000	260,000	10.3 %	-39.9 %
G&A Transfers In	(8,704,735)	(4,352,370)	50.0 %	(8,704,740)	(9,789,740)	(4,894,873)	50.0 %	12.5 %
Utility Transfer	(15,696,000)	(7,848,006)	50.0 %	(15,696,012)	(16,021,945)	(8,010,973)	50.0 %	2.1 %
Capital Projects Transfer	500,000	-	0.0 %	-	7,513,346	7,361,770	98.0 %	n/a
<b>Total Transfers</b>	<b>(30,120,945)</b>	<b>(13,804,098)</b>	<b>45.8 %</b>	<b>(27,472,019)</b>	<b>(28,147,268)</b>	<b>(7,317,554)</b>	<b>26.0 %</b>	<b>-47.0 %</b>
<b>Total Expenditures</b>	<b>107,536,356</b>	<b>44,541,655</b>	<b>41.4 %</b>	<b>93,214,578</b>	<b>116,956,585</b>	<b>50,249,381</b>	<b>43.0 %</b>	<b>12.8 %</b>
<b>Increase (Decrease) In Fund Balance</b>	<b>(8,150,730)</b>	<b>23,943,240</b>		<b>12,833,964</b>	<b>(11,917,040)</b>	<b>23,103,874</b>		
<b>Measurement Focus Increase (Decrease)</b>				<b>1,521,867</b>				
<b>Ending Fund Balance</b>	<b>\$ 72,305,848</b>	<b>\$ 104,399,818</b>		<b>\$ 94,812,409</b>	<b>\$ 82,895,369</b>	<b>\$ 117,916,283</b>		

**CITY OF COLLEGE STATION, TEXAS**  
Quarterly Report  
Budget and Actual  
General Fund - Departmental Reporting  
For the Quarter Ended March 31, 2024 and Quarter Ended March 31, 2025

	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	FY24 Actual	FY25 Revised Budget	FY25 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY24 QTR 2 FY25 QTR 2
Beginning Fund Balance	80,456,578	80,456,578		80,456,578	94,812,409	94,812,409		
<b>Revenues</b>								
Property Taxes	\$ 40,774,749	\$ 37,674,658	92.4 %	\$ 41,020,509	\$ 42,553,707	\$ 39,563,894	93.0 %	5.0 %
Sales Taxes	41,443,571	21,142,846	51.0 %	42,092,284	41,317,505	21,901,907	53.0 %	3.6 %
Other Taxes	2,533,000	1,004,975	39.7 %	2,460,555	2,521,000	998,468	39.6 %	-0.6 %
Licenses and Permits	1,743,000	1,241,256	71.2 %	2,953,392	2,986,500	1,975,965	66.2 %	59.2 %
Intergovernmental	2,710,206	1,155,676	42.6 %	3,164,407	1,937,423	1,577,109	81.4 %	36.5 %
Charges for Services	4,596,000	2,016,893	43.9 %	5,184,909	5,387,000	2,546,650	47.3 %	26.3 %
Fines, Forfeits, and Penalties	2,737,000	1,392,871	50.9 %	2,873,041	2,844,000	1,622,909	57.1 %	16.5 %
Investment Income	750,000	2,136,795	284.9 %	4,784,821	3,421,000	2,294,583	67.1 %	7.4 %
Rents and Royalties	629,600	354,435	56.3 %	652,037	682,410	333,105	48.8 %	-6.0 %
Contributions	-	14	n/a	714	-	13,502	n/a	96342.9 %
Other	1,468,500	364,476	24.8 %	861,873	1,389,000	525,163	37.8 %	44.1 %
<b>Total Revenues</b>	<b>99,385,626</b>	<b>68,484,895</b>	<b>68.9 %</b>	<b>106,048,542</b>	<b>105,039,545</b>	<b>73,353,255</b>	<b>69.8 %</b>	<b>7.1 %</b>
<b>Total Funds Available</b>	<b>179,842,204</b>	<b>148,941,473</b>		<b>186,505,120</b>	<b>199,851,954</b>	<b>168,165,664</b>		
<b>Expenditures</b>								
<b>Operating Expenditures</b>								
Police	33,189,115	15,659,619	47.2 %	32,332,749	34,687,953	17,144,788	49.4 %	9.5 %
Fire	29,278,963	13,819,384	47.2 %	29,004,440	28,958,338	13,573,617	46.9 %	-1.8 %
Public Works	8,300,924	3,070,684	37.0 %	7,410,507	8,407,295	3,068,233	36.5 %	-0.1 %
Parks and Recreation	11,671,731	5,560,053	47.6 %	10,530,617	12,318,954	4,920,642	39.9 %	-11.5 %
Library	1,320,453	651,789	49.4 %	1,310,745	1,626,057	935,725	57.5 %	43.6 %
Planning and Development Services	5,807,490	2,491,757	42.9 %	5,215,082	6,177,917	2,655,249	43.0 %	6.6 %
Information Technology	9,193,854	4,805,958	52.3 %	7,500,904	9,531,599	4,100,186	43.0 %	-14.7 %
Fiscal Services	6,707,394	2,898,560	43.2 %	5,869,510	7,284,728	3,001,024	41.2 %	3.5 %
General Government	16,055,701	6,031,162	37.6 %	13,738,108	15,826,776	6,950,892	43.9 %	15.2 %
Community Services	1,154,088	558,712	48.4 %	1,199,547	1,220,652	587,021	48.1 %	5.1 %
Public Agency	1,901,732	925,366	48.7 %	1,891,732	2,390,487	1,065,125	44.6 %	15.1 %
Capital Outlay	11,055,515	1,545,777	14.0 %	6,774,232	14,623,621	2,392,069	16.4 %	54.7 %
<b>Total Operating Expenditures</b>	<b>135,636,960</b>	<b>58,018,821</b>	<b>42.8 %</b>	<b>122,778,173</b>	<b>143,054,377</b>	<b>60,394,571</b>	<b>42.2 %</b>	<b>4.1 %</b>
<b>Other Financing (Sources) Uses</b>								
Consulting Services	15,000	4,000	26.7 %	4,000	56,000	8,000	14.3 %	100.0 %
Loss (Gain) on Disposal of Assets	-	(1,000)	n/a	(3,269,950)	-	(3,185,464)	n/a	318446.4 %
Misc NonOperating Expenses	500,000	88,074	17.6 %	273,554	-	2,925	n/a	-96.7 %
Non-Dept Misc Expenses	944,036	235,858	25.0 %	900,820	1,185,358	346,903	29.3 %	47.1 %
Contingency	561,305	-	0.0 %	-	808,118	-	0.0 %	n/a
<b>Total Other Financing Sources (Uses)</b>	<b>2,020,341</b>	<b>326,932</b>	<b>16.2 %</b>	<b>(2,091,576)</b>	<b>2,049,476</b>	<b>(2,827,636)</b>	<b>-138.0 %</b>	<b>-964.9 %</b>
<b>Transfers</b>								
Transfers In	(9,085,210)	(2,036,226)	22.4 %	(5,936,275)	(12,368,929)	(2,033,478)	16.4 %	-0.1 %
Transfers Out	2,865,000	432,504	15.1 %	2,865,008	2,520,000	260,000	10.3 %	-39.9 %
G&A Transfers In	(8,704,735)	(4,352,370)	50.0 %	(8,704,740)	(9,789,740)	(4,894,873)	50.0 %	12.5 %
G&A Transfers Out	-	-	n/a	-	-	-	n/a	n/a
Utility Transfer	(15,696,000)	(7,848,006)	50.0 %	(15,696,012)	(16,021,945)	(8,010,973)	50.0 %	2.1 %
Capital Projects Transfer	500,000	-	0.0 %	-	7,513,346	7,361,770	98.0 %	n/a
<b>Total Transfers</b>	<b>(30,120,945)</b>	<b>(13,804,098)</b>	<b>45.8 %</b>	<b>(27,472,019)</b>	<b>(28,147,268)</b>	<b>(7,317,554)</b>	<b>26.0 %</b>	<b>-47.0 %</b>
<b>Total Expenditures</b>	<b>107,536,356</b>	<b>44,541,655</b>	<b>41.4 %</b>	<b>93,214,578</b>	<b>116,956,585</b>	<b>50,249,381</b>	<b>43.0 %</b>	<b>12.8 %</b>
<b>Increase (Decrease) In Fund Balance</b>	<b>(8,150,730)</b>	<b>23,943,240</b>		<b>12,833,964</b>	<b>(11,917,040)</b>	<b>23,103,874</b>		
<b>Measurement Focus Increase (Decrease)</b>				<b>1,521,867</b>				
<b>Ending Fund Balance</b>	<b>\$ 72,305,848</b>	<b>\$ 104,399,818</b>		<b>\$ 94,812,409</b>	<b>\$ 82,895,369</b>	<b>\$ 117,916,283</b>		

**CITY OF COLLEGE STATION, TEXAS**  
Quarterly Report  
Budget and Actual  
Hotel Tax Fund - Functional Reporting  
For the Quarter Ended March 31, 2024 and Quarter Ended March 31, 2025

	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	FY24 Actual	FY25 Revised Budget	FY25 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY24 QTR 2 FY25 QTR 2
Beginning Fund Balance	14,383,060	14,383,060		14,383,060	17,001,089	17,001,089		
Revenues								
Other Taxes	\$ 6,900,000	\$ 3,932,773	57.0 %	\$ 8,823,132	\$ 8,400,000	\$ 4,318,963	51.4 %	9.8 %
Investment Income	400,000	378,340	94.6 %	833,552	700,000	391,953	56.0 %	3.6 %
Other	10,000	2,075	20.8 %	2,075	10,000	-	0.0 %	-100.0 %
Total Revenues	<u>7,310,000</u>	<u>4,313,188</u>	<u>59.0 %</u>	<u>9,658,759</u>	<u>9,110,000</u>	<u>4,710,916</u>	<u>51.7 %</u>	<u>9.2 %</u>
Total Funds Available	<u>21,693,060</u>	<u>18,696,248</u>		<u>24,041,819</u>	<u>26,111,089</u>	<u>21,712,005</u>		
Expenditures								
Operating Expenditures								
Salaries and Benefits	2,099,411	807,337	38.5 %	1,786,796	2,249,889	1,034,389	46.0 %	28.1 %
Supplies	753,159	212,498	28.2 %	511,551	1,431,367	289,250	20.2 %	36.1 %
Maintenance	5,270	17,517	332.4 %	19,950	5,270	2,000	38.0 %	-88.6 %
Purchased Professional Services	1,432,239	363,792	25.4 %	852,374	1,406,629	445,199	31.7 %	22.4 %
Utility Expenses	52,204	6,532	12.5 %	22,090	85,755	14,757	17.2 %	125.9 %
Misc Operating Expenses	977,592	325,670	33.3 %	847,801	1,043,175	321,710	30.8 %	-1.2 %
Public Agency	825,753	505,968	61.3 %	811,445	726,653	518,303	71.3 %	2.4 %
Capital Outlay	109,631	20,088	18.3 %	162,498	-	4,150	n/a	-79.3 %
Total Operating Expenditures	<u>6,255,259</u>	<u>2,259,402</u>	<u>36.1 %</u>	<u>5,014,505</u>	<u>6,957,738</u>	<u>2,634,258</u>	<u>37.9 %</u>	<u>16.6 %</u>
Other Financing (Sources) Uses								
Misc NonOperating Expenses	55,880	17,461	31.2 %	28,922	26,378	20,227	76.7 %	15.8 %
Contingency	<u>235,022</u>	<u>-</u>	<u>0.0 %</u>	<u>-</u>	<u>183,800</u>	<u>-</u>	<u>0.0 %</u>	<u>n/a</u>
Total Other Financing Sources (Uses)	<u>290,902</u>	<u>17,461</u>	<u>6.0 %</u>	<u>28,922</u>	<u>210,178</u>	<u>20,227</u>	<u>9.6 %</u>	<u>15.8 %</u>
Transfers								
G&A Transfers Out	520,467	260,232	50.0 %	520,464	574,907	287,454	50.0 %	10.5 %
Capital Projects Transfer	<u>3,000,000</u>	<u>-</u>	<u>0.0 %</u>	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>n/a</u>	<u>n/a</u>
Total Transfers	<u>3,620,467</u>	<u>260,232</u>	<u>7.2 %</u>	<u>2,020,464</u>	<u>574,907</u>	<u>287,454</u>	<u>50.0 %</u>	<u>10.5 %</u>
Total Expenditures	<u>10,166,628</u>	<u>2,537,095</u>	<u>25.0 %</u>	<u>7,063,891</u>	<u>7,742,823</u>	<u>2,941,939</u>	<u>38.0 %</u>	<u>16.0 %</u>
Increase (Decrease) In Fund Balance	(2,856,628)	1,776,093		2,594,868	1,367,177	1,768,977		
Measurement Focus Increase (Decrease)				23,161				
Ending Fund Balance	<u>\$ 11,526,432</u>	<u>\$ 16,159,153</u>		<u>\$ 17,001,089</u>	<u>\$ 18,368,266</u>	<u>\$ 18,770,066</u>		

**CITY OF COLLEGE STATION, TEXAS**  
Quarterly Report  
Budget and Actual  
Electric Fund - Functional Reporting  
For the Quarter Ended March 31, 2024 and Quarter Ended March 31, 2025

	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	FY24 Actual	FY25 Revised Budget	FY25 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY24 QTR 2 FY25 QTR 2
Beginning Working Capital	58,997,816	58,997,816		58,997,816	55,160,746	55,160,746		
Revenues								
Sales - Residential	\$ 63,500,000	\$ 25,783,686	40.6 %	\$ 62,752,565	\$ 63,945,000	\$ 28,748,175	45.0 %	11.5 %
Sales - Commercial	40,500,000	20,347,362	50.2 %	44,787,731	42,170,000	21,679,580	51.4 %	6.5 %
Charges for Services	15,190,000	6,788,800	44.7 %	16,177,707	15,637,900	7,755,319	49.6 %	14.2 %
Fines, Forfeits, and Penalties	1,200,000	402,007	33.5 %	1,071,836	1,200,000	729,942	60.8 %	81.6 %
Rents and Royalties	300,000	529,279	176.4 %	269,333	300,000	316,503	105.5 %	-40.2 %
Other Revenue	4,365,000	2,048,647	46.9 %	5,921,081	4,365,000	3,375,063	77.3 %	64.7 %
Total Revenues	125,055,000	55,899,781	44.7 %	130,980,253	127,617,900	62,604,582	49.1 %	12.0 %
Total Funds Available	184,052,816	114,897,597		189,978,069	182,778,646	117,765,328		
Expenditures								
Operating Expenditures								
Salaries and Benefits	11,359,362	5,438,603	47.9 %	11,441,809	12,482,449	5,871,125	47.0 %	8.0 %
Supplies	804,950	242,317	30.1 %	543,442	726,990	236,527	32.5 %	-2.4 %
Maintenance	663,298	311,415	46.9 %	566,298	818,819	488,805	59.7 %	57.0 %
Purchased Professional Services	1,432,939	916,175	63.9 %	2,140,229	1,982,364	781,094	39.4 %	-14.7 %
Utility Expenses	280,527	123,674	44.1 %	231,479	262,857	127,502	48.5 %	3.1 %
Replacements	892,557	446,280	50.0 %	892,560	899,982	449,991	50.0 %	0.8 %
Misc Operating Expenses	610,640	222,125	36.4 %	463,210	570,070	185,789	32.6 %	-16.4 %
Purchased Power	86,000,000	29,494,340	34.3 %	73,271,633	81,000,000	31,610,514	39.0 %	7.2 %
Capital Outlay	25,635,742	3,959,128	15.4 %	8,407,229	34,102,752	6,569,515	19.3 %	65.9 %
	(491,956)	-	0.0 %	-	(1,809,316)	(578,330)	32.0 %	n/a
Total Operating Expenditures	127,188,059	41,154,057	32.4 %	97,957,889	131,036,967	45,742,532	34.9 %	11.1 %
NonOperating Expenditures (Revenues)								
Investment Income	(1,468,000)	(1,352,924)	92.2 %	(3,030,439)	(2,800,000)	(1,001,775)	35.8 %	-26.0 %
Debt Issuance Costs	-	-	n/a	152,159	-	-	n/a	n/a
Capital Projects Transfer	2,500,000	-	0.0 %	2,500,000	10,000,000	-	0.0 %	n/a
Loss (Gain) on Disposal of Assets	-	110,471	n/a	335,825	-	38,584	n/a	-65.1 %
Fleet Replacement Transfers In	(491,956)	-	0.0 %	-	(1,451,000)	(586,280)	40.4 %	n/a
Vehicle Purchases	491,956	-	0.0 %	-	1,809,316	578,330	32.0 %	n/a
Misc NonOperating Revenues	(230,000)	(249,624)	108.5 %	(635,724)	(580,000)	(955,561)	164.8 %	282.8 %
Misc NonOperating Expenses	435,190	133,731	30.7 %	315,978	445,290	81,847	18.4 %	-38.8 %
Non-Dept Misc Expenses	100,000	4,831	4.8 %	(410,547)	-	7,951	n/a	64.6 %
Contingency	199,510	-	0.0 %	-	106,073	-	0.0 %	n/a
Total NonOperating Expenditures	1,536,700	(1,353,515)	-88.1 %	(772,748)	7,529,679	(1,836,904)	-24.4 %	35.7 %
Transfers								
Transfers In	-	-	n/a	(32,407)	-	500	n/a	n/a
Transfers Out	6,000,000	-	0.0 %	6,000,000	6,000,000	-	0.0 %	n/a
G&A Transfer In	(909,633)	(454,812)	50.0 %	(909,624)	(1,664,477)	(832,239)	50.0 %	83.0 %
G&A Transfer Out	2,072,845	1,036,422	50.0 %	2,072,844	2,253,362	1,126,681	50.0 %	8.7 %
Utility Transfer	9,863,000	4,931,502	50.0 %	9,863,004	10,010,945	5,005,473	50.0 %	1.5 %
Street Light Transfers In	(515,000)	(257,502)	50.0 %	(515,004)	(520,000)	(260,000)	50.0 %	1.0 %
InterDept Utility Expenses	983,000	491,502	50.0 %	819,170	1,150,000	575,000	50.0 %	17.0 %
Debt Service Transfers	8,303,200	4,151,598	50.0 %	8,290,837	8,717,600	4,358,800	50.0 %	5.0 %
Total Transfers	25,797,412	9,898,710	38.4 %	25,588,820	25,947,430	9,974,215	38.4 %	0.8 %
Total Expenditures	154,522,171	49,699,252	32.2 %	122,773,961	164,514,076	53,879,843	32.8 %	8.4 %
Increase (Decrease) In Fund Balance	(29,467,171)	6,200,529		8,206,292	(36,896,176)	8,724,739		
Measurement Focus Increase (Decrease)				(12,043,362)				
Ending Working Capital	\$ 29,530,645	\$ 65,198,345		\$ 55,160,746	\$ 18,264,570	\$ 63,885,485		

**CITY OF COLLEGE STATION, TEXAS**  
Quarterly Report  
Budget and Actual  
Electric Fund - Divisional Reporting  
For the Quarter Ended March 31, 2024 and Quarter Ended March 31, 2025

	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	FY24 Actual	FY25 Revised Budget	FY25 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY24 QTR 2 FY25 QTR 2
Beginning Working Capital	58,997,816	58,997,816		58,997,816	55,160,746	55,160,746		
Revenues								
Sales - Residential	\$ 63,500,000	\$ 25,783,686	40.6 %	\$ 62,752,565	\$ 63,945,000	\$ 28,748,175	45.0 %	11.5 %
Sales - Commercial	40,500,000	20,347,362	50.2 %	44,787,731	42,170,000	21,679,580	51.4 %	6.5 %
Charges for Services	15,190,000	6,788,800	44.7 %	16,177,707	15,637,900	7,755,319	49.6 %	14.2 %
Fines, Forfeits, and Penalties	1,200,000	402,007	33.5 %	1,071,836	1,200,000	729,942	60.8 %	81.6 %
Rents and Royalties	300,000	529,279	176.4 %	269,333	300,000	316,503	105.5 %	-40.2 %
Other Revenue	4,365,000	2,048,647	46.9 %	5,921,081	4,365,000	3,375,063	77.3 %	64.7 %
Total Revenues	125,055,000	55,899,781	44.7 %	130,980,253	127,617,900	62,604,582	49.1 %	12.0 %
Total Funds Available	184,052,816	114,897,597		189,978,069	182,778,646	117,765,328		
Expenditures								
Operating Expenditures								
Warehouse	385,870	164,465	42.6 %	339,348	418,792	170,981	40.8 %	4.0 %
Administration	3,635,789	1,599,907	44.0 %	3,212,376	3,783,541	1,841,587	48.7 %	15.1 %
Substations	2,166,008	848,797	39.2 %	1,783,361	2,276,468	914,747	40.2 %	7.8 %
Utility Dispatch Operations	1,646,952	898,830	54.6 %	1,868,998	1,740,167	952,444	54.7 %	6.0 %
Electric Compliance	511,787	184,410	36.0 %	459,341	529,284	218,202	41.2 %	18.3 %
Engineering & Design	1,397,436	584,090	41.8 %	1,353,507	1,699,879	719,761	42.3 %	23.2 %
Energy Management Service	279,259	131,390	47.0 %	256,794	293,492	136,754	46.6 %	4.1 %
Transmission / Distribution	4,530,389	2,452,752	54.1 %	5,269,713	5,117,045	2,392,190	46.7 %	-2.5 %
SCADA	675,667	501,181	74.2 %	1,035,208	1,027,949	454,222	44.2 %	-9.4 %
AMI	815,116	334,767	41.1 %	700,381	856,914	339,945	39.7 %	1.5 %
Purchased Power	86,000,000	29,494,340	34.3 %	73,271,633	81,000,000	31,610,514	39.0 %	7.2 %
Capital Outlay	25,143,786	3,959,128	15.7 %	8,407,229	32,293,436	5,991,185	18.6 %	51.3 %
Total Operating Expenditures	127,188,059	41,154,057	32.4 %	97,957,889	131,036,967	45,742,532	34.9 %	11.1 %
NonOperating Expenditures (Revenues)								
Investment Income	(1,468,000)	(1,352,924)	92.2 %	(3,030,439)	(2,800,000)	(1,001,775)	35.8 %	-26.0 %
Debt Issuance Costs	-	-	n/a	152,159	-	-	n/a	n/a
Capital Projects Transfer	2,500,000	-	0.0 %	2,500,000	10,000,000	-	0.0 %	n/a
Loss (Gain) on Disposal of Assets	-	110,471	n/a	335,825	-	38,584	n/a	-65.1 %
Fleet Replacement Transfers In	(491,956)	-	0.0 %	-	(1,451,000)	(586,280)	40.4 %	n/a
Vehicle Purchases	491,956	-	0.0 %	-	1,809,316	578,330	32.0 %	n/a
Misc NonOperating Revenues	(230,000)	(249,624)	108.5 %	(635,724)	(580,000)	(955,561)	164.8 %	282.8 %
Misc NonOperating Expenses	435,190	133,731	30.7 %	315,978	445,290	81,847	18.4 %	-38.8 %
Non-Dept Misc Expenses	100,000	4,831	4.8 %	(410,547)	-	7,951	n/a	64.6 %
Contingency	199,510	-	0.0 %	-	106,073	-	0.0 %	n/a
Total NonOperating Expenditures	1,536,700	(1,353,515)	-88.1 %	(772,748)	7,529,679	(1,836,904)	-24.4 %	35.7 %
Transfers								
Transfers In	-	-	n/a	(32,407)	-	500	n/a	n/a
Transfers Out	6,000,000	-	0.0 %	6,000,000	6,000,000	-	0.0 %	n/a
G&A Transfer In	(909,633)	(454,812)	50.0 %	(909,624)	(1,664,477)	(832,239)	50.0 %	83.0 %
G&A Transfer Out	2,072,845	1,036,422	50.0 %	2,072,844	2,253,362	1,126,681	50.0 %	8.7 %
Utility Transfer	9,863,000	4,931,502	50.0 %	9,863,004	10,010,945	5,005,473	50.0 %	1.5 %
Street Light Transfers In	(515,000)	(257,502)	50.0 %	(515,004)	(520,000)	(260,000)	50.0 %	1.0 %
InterDept Utility Expenses	983,000	491,502	50.0 %	819,170	1,150,000	575,000	50.0 %	17.0 %
Debt Service Transfers	8,303,200	4,151,598	50.0 %	8,290,837	8,717,600	4,358,800	50.0 %	5.0 %
Total Transfers	25,797,412	9,898,710	38.4 %	25,588,820	25,947,430	9,974,215	38.4 %	0.8 %
Total Expenditures	154,522,171	49,699,252	32.2 %	122,773,961	164,514,076	53,879,843	32.8 %	8.4 %
Increase (Decrease) In Fund Balance	(29,467,171)	6,200,529		8,206,292	(36,896,176)	8,724,739		
Measurement Focus Increase (Decrease)				(12,043,362)				
Ending Working Capital	\$ 29,530,645	\$ 65,198,345		\$ 55,160,746	\$ 18,264,570	\$ 63,885,485		

**CITY OF COLLEGE STATION, TEXAS**  
Quarterly Report  
Budget and Actual  
Water Fund - Functional Reporting  
For the Quarter Ended March 31, 2024 and Quarter Ended March 31, 2025

	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	FY24 Actual	FY25 Revised Budget	FY25 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY24 QTR 2 FY25 QTR 2
Beginning Working Capital	14,093,287	14,093,287		14,093,287	13,844,737	13,844,737		
Revenues								
Sales - Residential	\$ 12,383,000	\$ 5,533,128	44.7 %	\$ 14,277,131	\$ 13,621,300	\$ 6,559,019	48.2 %	18.5 %
Sales - Commercial	9,518,000	3,932,671	41.3 %	7,010,228	10,390,800	4,836,794	46.5 %	23.0 %
Charges for Services	204,000	148,224	72.7 %	349,734	204,000	218,607	107.2 %	47.5 %
Fines, Forfeits, and Penalties	180,000	60,250	33.5 %	150,525	200,000	117,986	59.0 %	95.8 %
Rents and Royalties	-	-	n/a	-	-	-	n/a	n/a
Other Revenue	186,000	41,072	22.1 %	115,956	186,000	23,240	12.5 %	-43.4 %
Total Revenues	22,471,000	9,715,345	43.2 %	21,903,574	24,602,100	11,755,646	47.8 %	21.0 %
Total Funds Available	36,564,287	23,808,632		35,996,861	38,446,837	25,600,383		
Expenditures								
Operating Expenditures								
Salaries and Benefits	4,064,799	1,956,797	48.1 %	4,049,111	4,369,000	2,110,234	48.3 %	7.8 %
Supplies	1,101,850	607,681	55.2 %	1,393,926	1,040,500	715,570	68.8 %	17.8 %
Maintenance	319,767	161,466	50.5 %	434,099	472,330	267,725	56.7 %	65.8 %
Purchased Professional Services	312,520	217,543	69.6 %	350,398	986,700	193,774	19.6 %	-10.9 %
Utility Expenses	2,418,588	889,646	36.8 %	1,749,764	2,274,742	922,880	40.6 %	3.7 %
Replacements	307,196	153,600	50.0 %	307,200	307,196	153,598	50.0 %	0.0 %
Misc Operating Expenses	167,010	89,644	53.7 %	207,199	160,810	85,823	53.4 %	-4.3 %
Capital Outlay	66,100	19,493	29.5 %	73,199	388,100	1,666	0.4 %	-91.5 %
Total Operating Expenditures	8,757,830	4,095,870	46.8 %	8,564,896	9,999,378	4,451,270	44.5 %	8.7 %
NonOperating Expenditures (Revenues)								
Investment Income	(409,000)	(373,506)	91.3 %	(753,053)	(750,000)	(339,210)	45.2 %	-9.2 %
Debt Issuance Costs	-	-	n/a	52,112	-	-	n/a	n/a
Capital Projects Transfer	2,000,000	-	0.0 %	2,774,257	5,000,000	-	0.0 %	n/a
Loss (Gain) on Disposal of Assets	-	43,836	n/a	320,556	-	19,178	n/a	-56.3 %
Fleet Replacement Transfers In	(190,000)	-	0.0 %	(51,372)	(422,441)	-	0.0 %	n/a
Vehicle Purchases	226,756	-	0.0 %	51,372	422,441	-	0.0 %	n/a
Misc NonOperating Revenues	(37,000)	(3,829)	10.3 %	(33,814)	(37,000)	(3,790)	10.2 %	-1.0 %
Misc NonOperating Expenses	262,050	157,340	60.0 %	265,789	297,050	148,909	50.1 %	-5.4 %
Non-Dept Misc Expenses	30,000	14,469	48.2 %	(63,563)	-	-	n/a	-100.0 %
Other, Net	-	-	n/a	(774,257)	-	-	n/a	n/a
Contingency	194,060	-	0.0 %	-	166,479	-	0.0 %	n/a
Total NonOperating Expenditures	2,076,866	(161,690)	-7.8 %	1,788,027	4,676,529	(174,913)	-3.7 %	8.2 %
Transfers								
Transfers Out	890,000	-	0.0 %	890,000	-	-	n/a	n/a
G&A Transfer Out	2,059,416	1,029,708	50.0 %	2,059,416	2,825,364	1,412,682	50.0 %	37.2 %
Utility Transfer	2,247,000	1,123,500	50.0 %	2,247,000	2,300,000	1,150,000	50.0 %	2.4 %
Water Impact Fees Transfer In	(500,000)	-	0.0 %	(500,000)	(600,000)	-	0.0 %	n/a
InterDept Utility Expenses	853,000	426,498	50.0 %	710,830	998,000	499,000	50.0 %	17.0 %
Debt Service Transfers	7,273,600	3,636,798	50.0 %	7,240,746	7,416,700	3,708,350	50.0 %	2.0 %
Total Transfers	12,823,016	6,216,504	48.5 %	12,647,992	12,940,064	6,770,032	52.3 %	8.9 %
Total Expenditures	23,657,712	10,150,684	42.9 %	23,000,915	27,615,971	11,046,389	40.0 %	8.8 %
Increase (Decrease) In Fund Balance	(1,186,712)	(435,339)		(1,097,341)	(3,013,871)	709,257		
Measurement Focus Increase (Decrease)				848,791				
Ending Working Capital	\$ 12,906,575	\$ 13,657,948		\$ 13,844,737	\$ 10,830,866	\$ 14,553,994		

**CITY OF COLLEGE STATION, TEXAS**  
Quarterly Report  
Budget and Actual  
Water Fund - Divisional Reporting  
For the Quarter Ended March 31, 2024 and Quarter Ended March 31, 2025

	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	FY24 Actual	FY25 Revised Budget	FY25 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY24 QTR 2 FY25 QTR 2
Beginning Working Capital	14,093,287	14,093,287		14,093,287	13,844,737	13,844,737		
Revenues								
Sales - Residential	\$ 12,383,000	\$ 5,533,128	44.7 %	\$ 14,277,131	\$ 13,621,300	\$ 6,559,019	48.2 %	18.5 %
Sales - Commercial	9,518,000	3,932,671	41.3 %	7,010,228	10,390,800	4,836,794	46.5 %	23.0 %
Charges for Services	204,000	148,224	72.7 %	349,734	204,000	218,607	107.2 %	47.5 %
Fines, Forfeits, and Penalties	180,000	60,250	33.5 %	150,525	200,000	117,986	59.0 %	95.8 %
Rents and Royalties	-	-	n/a	-	-	-	n/a	n/a
Other Revenue	186,000	41,072	22.1 %	115,956	186,000	23,240	12.5 %	-43.4 %
Total Revenues	22,471,000	9,715,345	43.2 %	21,903,574	24,602,100	11,755,646	47.8 %	21.0 %
Total Funds Available	36,564,287	23,808,632		35,996,861	38,446,837	25,600,383		
Expenditures								
Operating Expenditures								
Water Production	4,223,564	1,824,164	43.2 %	3,748,454	4,781,654	1,888,299	39.5 %	3.5 %
Water Distribution	4,468,166	2,252,213	50.4 %	4,743,243	4,829,624	2,561,305	53.0 %	13.7 %
Capital Outlay	66,100	19,493	29.5 %	73,199	388,100	1,666	0.4 %	-91.5 %
Total Operating Expenditures	8,757,830	4,095,870	46.8 %	8,564,896	9,999,378	4,451,270	44.5 %	8.7 %
NonOperating Expenditures (Revenues)								
Investment Income	(409,000)	(373,506)	91.3 %	(753,053)	(750,000)	(339,210)	45.2 %	-9.2 %
Debt Issuance Costs	-	-	n/a	52,112	-	-	n/a	n/a
Capital Projects Transfer	2,000,000	-	0.0 %	2,774,257	5,000,000	-	0.0 %	n/a
Loss (Gain) on Disposal of Assets	-	43,836	n/a	320,556	-	19,178	n/a	-56.3 %
Fleet Replacement Transfers In	(190,000)	-	0.0 %	(51,372)	(422,441)	-	0.0 %	n/a
Vehicle Purchases	226,756	-	0.0 %	51,372	422,441	-	0.0 %	n/a
Misc NonOperating Revenues	(37,000)	(3,829)	10.3 %	(33,814)	(37,000)	(3,790)	10.2 %	-1.0 %
Misc NonOperating Expenses	262,050	157,340	60.0 %	265,789	297,050	148,909	50.1 %	-5.4 %
Non-Dept Misc Expenses	30,000	14,469	48.2 %	(63,563)	-	-	n/a	-100.0 %
Other, Net	-	-	n/a	(774,257)	-	-	n/a	n/a
Contingency	194,060	-	0.0 %	-	166,479	-	0.0 %	n/a
Total NonOperating Expenditures	2,076,866	(161,690)	-7.8 %	1,788,027	4,676,529	(174,913)	-3.7 %	8.2 %
Transfers								
Transfers Out	890,000	-	0.0 %	890,000	-	-	n/a	n/a
G&A Transfer Out	2,059,416	1,029,708	50.0 %	2,059,416	2,825,364	1,412,682	50.0 %	37.2 %
Utility Transfer	2,247,000	1,123,500	50.0 %	2,247,000	2,300,000	1,150,000	50.0 %	2.4 %
Water Impact Fees Transfer In	(500,000)	-	0.0 %	(500,000)	(600,000)	-	0.0 %	n/a
InterDept Utility Expenses	853,000	426,498	50.0 %	710,830	998,000	499,000	50.0 %	17.0 %
Debt Service Transfers	7,273,600	3,636,798	50.0 %	7,240,746	7,416,700	3,708,350	50.0 %	2.0 %
Total Transfers	12,823,016	6,216,504	48.5 %	12,647,992	12,940,064	6,770,032	52.3 %	8.9 %
Total Expenditures	23,657,712	10,150,684	42.9 %	23,000,915	27,615,971	11,046,389	40.0 %	8.8 %
Increase (Decrease) In Fund Balance	(1,186,712)	(435,339)		(1,097,341)	(3,013,871)	709,257		
Measurement Focus Increase (Decrease)				848,791				
Ending Working Capital	\$ 12,906,575	\$ 13,657,948		\$ 13,844,737	\$ 10,830,866	\$ 14,553,994		

**CITY OF COLLEGE STATION, TEXAS**  
Quarterly Report  
Budget and Actual  
Wastewater Fund - Functional Reporting  
For the Quarter Ended March 31, 2024 and Quarter Ended March 31, 2025

	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	FY24 Actual	FY25 Revised Budget	FY25 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY24 QTR 2 FY25 QTR 2
Beginning Working Capital	16,333,116	16,333,116		16,333,116	18,084,866	18,084,866		
Revenues								
Sales - Residential	\$ 18,400,000	\$ 8,820,770	47.9 %	\$ 17,932,504	\$ 18,759,000	\$ 8,844,756	47.1 %	0.3 %
Sales - Commercial	3,150,000	1,843,681	58.5 %	4,548,978	3,527,000	2,472,740	70.1 %	34.1 %
Charges for Services	100,000	111,000	111.0 %	215,000	125,000	138,400	110.7 %	24.7 %
Fines, Forfeits, and Penalties	205,000	66,758	32.6 %	191,504	205,000	138,192	67.4 %	107.0 %
Other Revenue	-	(5,627)	n/a	(6,023)	-	-	n/a	-100.0 %
Total Revenues	21,855,000	10,836,582	49.6 %	22,881,963	22,616,000	11,594,088	51.3 %	7.0 %
Total Funds Available	38,188,116	27,169,698		39,215,079	40,700,866	29,678,954		
Expenditures								
Operating Expenditures								
Salaries and Benefits	4,533,507	1,744,014	38.5 %	3,716,694	4,556,474	1,921,079	42.2 %	10.2 %
Supplies	953,350	511,319	53.6 %	1,059,957	989,425	463,914	46.9 %	-9.3 %
Maintenance	522,048	344,180	65.9 %	561,827	490,340	165,018	33.7 %	-52.1 %
Purchased Professional Services	380,616	249,877	65.7 %	318,155	604,355	131,216	21.7 %	-47.5 %
Utility Expenses	1,828,019	571,332	31.3 %	1,345,655	1,912,393	593,659	31.0 %	3.9 %
Replacements	423,533	211,764	50.0 %	423,528	455,258	227,629	50.0 %	7.5 %
Misc Operating Expenses	98,500	57,451	58.3 %	119,869	104,600	53,274	50.9 %	-7.3 %
Capital Outlay	94,802	69,181	73.0 %	112,641	175,500	2,571	1.5 %	-96.3 %
Total Operating Expenditures	8,834,375	3,759,118	42.6 %	7,658,326	9,288,345	3,558,360	38.3 %	-5.3 %
NonOperating Expenditures (Revenues)								
Investment Income	(508,000)	(643,020)	126.6 %	(1,391,456)	(1,300,000)	(575,163)	44.2 %	-10.6 %
Debt Issuance Costs	-	-	n/a	97,885	-	-	n/a	n/a
Capital Projects Transfer	4,500,000	-	0.0 %	6,958,614	9,000,000	-	0.0 %	n/a
Loss (Gain) on Disposal of Assets	-	-	n/a	95,602	-	15	n/a	n/a
Fleet Replacement Transfers In	(276,250)	-	0.0 %	(56,086)	(759,000)	(212,497)	28.0 %	n/a
Vehicle Purchases	276,250	18,200	6.6 %	74,286	839,000	212,497	25.3 %	1067.6 %
Misc NonOperating Revenues	-	(529)	n/a	(529)	-	-	n/a	-100.0 %
Misc NonOperating Expenses	2,440	1,357	55.6 %	5,365	2,440	1,553	63.6 %	14.4 %
Non-Dept Misc Expenses	10,000	6,548	65.5 %	(54,243)	-	-	n/a	-100.0 %
Contingency	193,496	-	0.0 %	-	172,398	-	0.0 %	n/a
Other, Net	-	-	n/a	(2,458,614)	-	-	n/a	n/a
Total NonOperating Expenditures	4,197,936	(617,444)	-14.7 %	3,270,824	7,954,838	(573,595)	-7.2 %	-7.1 %
Transfers								
Transfers Out	100,000	-	0.0 %	100,000	100,000	-	0.0 %	n/a
G&A Transfer Out	1,334,224	667,110	50.0 %	1,334,220	1,723,910	861,956	50.0 %	29.2 %
Utility Transfer	2,186,000	1,093,002	50.0 %	2,186,004	2,250,000	1,125,000	50.0 %	2.9 %
Wastewater Impact Fees Transfer In	(2,000,000)	-	0.0 %	(2,000,000)	(2,500,000)	-	0.0 %	n/a
InterDept Utility Expenses	597,000	298,500	50.0 %	497,500	698,000	349,000	50.0 %	16.9 %
Debt Service Transfers	8,039,500	4,019,748	50.0 %	8,022,215	8,106,200	4,053,100	50.0 %	0.8 %
Total Transfers	10,256,724	6,078,360	59.3 %	10,139,939	10,378,110	6,389,056	61.6 %	5.1 %
Total Expenditures	23,289,035	9,220,034	39.6 %	21,069,089	27,621,293	9,373,821	33.9 %	1.7 %
Increase (Decrease) In Fund Balance	(1,434,035)	1,616,548		1,812,874	(5,005,293)	2,220,267		
Measurement Focus Increase (Decrease)				(61,124)				
Ending Working Capital	\$ 14,899,081	\$ 17,949,664		\$ 18,084,866	\$ 13,079,573	\$ 20,305,133		



**CITY OF COLLEGE STATION, TEXAS**  
Quarterly Report  
Budget and Actual  
Wastewater Fund - Divisional Reporting  
For the Quarter Ended March 31, 2024 and Quarter Ended March 31, 2025

	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	FY24 Actual	FY25 Revised Budget	FY25 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY24 QTR 2 FY25 QTR 2
Beginning Working Capital	16,333,116	16,333,116		16,333,116	18,084,866	18,084,866		
Revenues								
Sales - Residential	\$ 18,400,000	\$ 8,820,770	47.9 %	\$ 17,932,504	\$ 18,759,000	\$ 8,844,756	47.1 %	0.3 %
Sales - Commercial	3,150,000	1,843,681	58.5 %	4,548,978	3,527,000	2,472,740	70.1 %	34.1 %
Charges for Services	100,000	111,000	111.0 %	215,000	125,000	138,400	110.7 %	24.7 %
Fines, Forfeits, and Penalties	205,000	66,758	32.6 %	191,504	205,000	138,192	67.4 %	107.0 %
Other Revenue	-	(5,627)	n/a	(6,023)	-	-	n/a	-100.0 %
Total Revenues	21,855,000	10,836,582	49.6 %	22,881,963	22,616,000	11,594,088	51.3 %	7.0 %
Total Funds Available	38,188,116	27,169,698		39,215,079	40,700,866	29,678,954		
Expenditures								
Operating Expenditures								
Wastewater Collection	2,544,064	1,104,631	43.4 %	2,070,194	2,804,885	887,386	31.6 %	-19.7 %
Wastewater Treatment	6,195,509	2,585,306	41.7 %	5,475,491	6,307,960	2,668,403	42.3 %	3.2 %
Capital Outlay	94,802	69,181	73.0 %	112,641	175,500	2,571	1.5 %	-96.3 %
Total Operating Expenditures	8,834,375	3,759,118	42.6 %	7,658,326	9,288,345	3,558,360	38.3 %	-5.3 %
NonOperating Expenditures (Revenues)								
Investment Income	(508,000)	(643,020)	126.6 %	(1,391,456)	(1,300,000)	(575,163)	44.2 %	-10.6 %
Debt Issuance Costs	-	-	n/a	97,885	-	-	n/a	n/a
Capital Projects Transfer	4,500,000	-	0.0 %	6,958,614	9,000,000	-	0.0 %	n/a
Loss (Gain) on Disposal of Assets	-	-	n/a	95,602	-	15	n/a	n/a
Fleet Replacement Transfers In	(276,250)	-	0.0 %	(56,086)	(759,000)	(212,497)	28.0 %	n/a
Vehicle Purchases	276,250	18,200	6.6 %	74,286	839,000	212,497	25.3 %	1067.6 %
Misc NonOperating Revenues	-	(529)	n/a	(529)	-	-	n/a	-100.0 %
Misc NonOperating Expenses	2,440	1,357	55.6 %	5,365	2,440	1,553	63.6 %	14.4 %
Non-Dept Misc Expenses	10,000	6,548	65.5 %	(54,243)	-	-	n/a	-100.0 %
Contingency	193,496	-	0.0 %	-	172,398	-	0.0 %	n/a
Other, Net	-	-	n/a	(2,458,614)	-	-	n/a	n/a
Total NonOperating Expenditures	4,197,936	(617,444)	-14.7 %	3,270,824	7,954,838	(573,595)	-7.2 %	-7.1 %
Transfers								
Transfers Out	100,000	-	0.0 %	100,000	100,000	-	0.0 %	n/a
G&A Transfer Out	1,334,224	667,110	50.0 %	1,334,220	1,723,910	861,956	50.0 %	29.2 %
Utility Transfer	2,186,000	1,093,002	50.0 %	2,186,004	2,250,000	1,125,000	50.0 %	2.9 %
Wastewater Impact Fees Transfer In	(2,000,000)	-	0.0 %	(2,000,000)	(2,500,000)	-	0.0 %	n/a
InterDept Utility Expenses	597,000	298,500	50.0 %	497,500	698,000	349,000	50.0 %	16.9 %
Debt Service Transfers	8,039,500	4,019,748	50.0 %	8,022,215	8,106,200	4,053,100	50.0 %	0.8 %
Total Transfers	10,256,724	6,078,360	59.3 %	10,139,939	10,378,110	6,389,056	61.6 %	5.1 %
Total Expenditures	23,289,035	9,220,034	39.6 %	21,069,089	27,621,293	9,373,821	33.9 %	1.7 %
Increase (Decrease) In Fund Balance	(1,434,035)	1,616,548		1,812,874	(5,005,293)	2,220,267		
Measurement Focus Increase (Decrease)				(61,124)				
Ending Working Capital	\$ 14,899,081	\$ 17,949,664		\$ 18,084,866	\$ 13,079,573	\$ 20,305,133		

**CITY OF COLLEGE STATION, TEXAS**  
Quarterly Report  
Budget and Actual  
Solid Waste Fund - Functional Reporting  
For the Quarter Ended March 31, 2024 and Quarter Ended March 31, 2025

	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	FY24 Actual	FY25 Revised Budget	FY25 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY24 QTR 2 FY25 QTR 2
Beginning Working Capital	5,097,904	5,097,904		5,097,904	4,918,079	4,918,079		
Revenues								
Sales - Residential	\$ 8,986,000	\$ 4,544,951	50.6 %	\$ 9,261,682	\$ 9,435,000	\$ 4,755,671	50.4 %	4.6 %
Sales - Commercial	4,823,000	2,451,066	50.8 %	4,873,092	5,052,000	2,526,159	50.0 %	3.1 %
Fines, Forfeits, and Penalties	127,000	36,625	28.8 %	106,929	125,000	82,244	65.8 %	124.6 %
Rents and Royalties	10,000	54,761	547.6 %	229,054	15,000	147,229	981.5 %	168.9 %
Other Revenue	313,000	320,162	102.3 %	384,077	385,700	269,612	69.9 %	-15.8 %
Total Revenues	14,259,000	7,407,565	52.0 %	14,854,834	15,012,700	7,780,915	51.8 %	5.0 %
Total Funds Available	19,356,904	12,505,469		19,952,738	19,930,779	12,698,994		
Expenditures								
Operating Expenditures								
Salaries and Benefits	3,704,149	1,897,339	51.2 %	3,981,759	3,867,914	2,040,362	52.8 %	7.5 %
Supplies	887,150	363,716	41.0 %	739,894	971,434	289,499	29.8 %	-20.4 %
Maintenance	1,073,300	531,249	49.5 %	1,061,860	1,246,086	615,205	49.4 %	15.8 %
Purchased Professional Services	1,262,930	448,817	35.5 %	1,351,601	1,289,677	514,393	39.9 %	14.6 %
Utility Expenses	1,039,862	288,200	27.7 %	720,598	1,031,206	16,876	1.6 %	-94.1 %
Replacements	2,044,152	1,029,576	50.4 %	2,059,152	2,214,902	1,107,451	50.0 %	7.6 %
Misc Operating Expenses	564,690	256,613	45.4 %	552,387	566,490	186,725	33.0 %	-27.2 %
Capital Outlay	125,000	-	0.0 %	117,000	-	-	n/a	n/a
Total Operating Expenditures	10,701,233	4,815,510	45.0 %	10,584,251	11,187,709	4,770,511	42.6 %	-0.9 %
NonOperating Expenditures (Revenues)								
Investment Income	(125,000)	(74,843)	59.9 %	(154,966)	(111,000)	(80,180)	72.2 %	7.1 %
Loss (Gain) on Disposal of Assets	-	-	n/a	5,841	-	-	n/a	n/a
Fleet Replacement Transfers In	(5,568,890)	(1,241,530)	22.3 %	(3,746,411)	(1,927,991)	(335,313)	17.4 %	-73.0 %
Vehicle Purchases	7,588,590	2,310,787	30.5 %	5,093,694	3,130,862	776,144	24.8 %	-66.4 %
Debt Expense	329,100	297,775	90.5 %	329,050	330,700	306,275	92.6 %	2.9 %
Misc NonOperating Revenues	(4,000)	(3,623)	90.6 %	(11,676)	(4,000)	(4,721)	118.0 %	30.3 %
Misc NonOperating Expenses	2,170	317	14.6 %	346	2,170	373	17.2 %	17.7 %
Non-Dept Misc Expenses	-	-	n/a	(41,807)	-	-	n/a	n/a
Public Agency	55,970	22,254	39.8 %	31,001	48,230	21,847	45.3 %	-1.8 %
Contingency	190,909	-	0.0 %	-	163,459	-	0.0 %	n/a
Total NonOperating Expenditures	2,468,849	1,311,137	53.1 %	1,505,072	1,632,430	684,425	41.9 %	-47.8 %
Transfers								
G&A Transfer Out	1,200,169	600,084	50.0 %	1,200,168	1,354,333	677,166	50.0 %	12.8 %
Utility Transfer	1,400,000	700,002	50.0 %	1,400,004	1,461,000	730,500	50.0 %	4.4 %
InterDept Utility Expenses	194,000	97,002	50.0 %	161,670	227,000	113,500	50.0 %	17.0 %
Total Transfers	2,794,169	1,397,088	50.0 %	2,761,842	3,042,333	1,521,166	50.0 %	8.9 %
Total Expenditures	15,964,251	7,523,735	47.1 %	14,851,165	15,862,472	6,976,102	44.0 %	-7.3 %
Increase (Decrease) In Fund Balance	(1,705,251)	(116,170)		3,669	(849,772)	804,813		
Measurement Focus Increase (Decrease)				(183,494)				
Ending Working Capital	\$ 3,392,653	\$ 4,981,734		\$ 4,918,079	\$ 4,068,307	\$ 5,722,892		

**CITY OF COLLEGE STATION, TEXAS**  
Quarterly Report  
Budget and Actual  
Solid Waste Fund - Divisional Reporting  
For the Quarter Ended March 31, 2024 and Quarter Ended March 31, 2025

	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	FY24 Actual	FY25 Revised Budget	FY25 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY24 QTR 2 FY25 QTR 2
Beginning Working Capital	5,097,904	5,097,904		5,097,904	4,918,079	4,918,079		
Revenues								
Sales - Residential	\$ 8,986,000	\$ 4,544,951	50.6 %	\$ 9,261,682	\$ 9,435,000	\$ 4,755,671	50.4 %	4.6 %
Sales - Commercial	4,823,000	2,451,066	50.8 %	4,873,092	5,052,000	2,526,159	50.0 %	3.1 %
Fines, Forfeits, and Penalties	127,000	36,625	28.8 %	106,929	125,000	82,244	65.8 %	124.6 %
Rents and Royalties	10,000	54,761	547.6 %	229,054	15,000	147,229	981.5 %	168.9 %
Other Revenue	313,000	320,162	102.3 %	384,077	385,700	269,612	69.9 %	-15.8 %
Total Revenues	14,259,000	7,407,565	52.0 %	14,854,834	15,012,700	7,780,915	51.8 %	5.0 %
Total Funds Available	19,356,904	12,505,469		19,952,738	19,930,779	12,698,994		
Expenditures								
Operating Expenditures								
Residential Collection	6,455,278	3,015,684	46.7 %	6,687,583	7,044,570	3,011,286	42.7 %	-0.1 %
Commercial Collection	4,120,955	1,799,826	43.7 %	3,779,668	4,143,139	1,759,225	42.5 %	-2.3 %
Capital Outlay	125,000	-	0.0 %	117,000	-	-	n/a	n/a
Total Operating Expenditures	10,701,233	4,815,510	45.0 %	10,584,251	11,187,709	4,770,511	42.6 %	-0.9 %
NonOperating Expenditures (Revenues)								
Investment Income	(125,000)	(74,843)	59.9 %	(154,966)	(111,000)	(80,180)	72.2 %	7.1 %
Loss (Gain) on Disposal of Assets	-	-	n/a	5,841	-	-	n/a	n/a
Fleet Replacement Transfers In	(5,568,890)	(1,241,530)	22.3 %	(3,746,411)	(1,927,991)	(335,313)	17.4 %	-73.0 %
Vehicle Purchases	7,588,590	2,310,787	30.5 %	5,093,694	3,130,862	776,144	24.8 %	-66.4 %
Debt Expense	329,100	297,775	90.5 %	329,050	330,700	306,275	92.6 %	2.9 %
Misc NonOperating Revenues	(4,000)	(3,623)	90.6 %	(11,676)	(4,000)	(4,721)	118.0 %	30.3 %
Misc NonOperating Expenses	2,170	317	14.6 %	346	2,170	373	17.2 %	17.7 %
Non-Dept Misc Expenses	-	-	n/a	(41,807)	-	-	n/a	n/a
Public Agency	55,970	22,254	39.8 %	31,001	48,230	21,847	45.3 %	-1.8 %
Contingency	190,909	-	0.0 %	-	163,459	-	0.0 %	n/a
Total NonOperating Expenditures	2,468,849	1,311,137	53.1 %	1,505,072	1,632,430	684,425	41.9 %	-47.8 %
Transfers								
G&A Transfer Out	1,200,169	600,084	50.0 %	1,200,168	1,354,333	677,166	50.0 %	12.8 %
Utility Transfer	1,400,000	700,002	50.0 %	1,400,004	1,461,000	730,500	50.0 %	4.4 %
InterDept Utility Expenses	194,000	97,002	50.0 %	161,670	227,000	113,500	50.0 %	17.0 %
Total Transfers	2,794,169	1,397,088	50.0 %	2,761,842	3,042,333	1,521,166	50.0 %	8.9 %
Total Expenditures	15,964,251	7,523,735	47.1 %	14,851,165	15,862,472	6,976,102	44.0 %	-7.3 %
Increase (Decrease) In Fund Balance	(1,705,251)	(116,170)		3,669	(849,772)	804,813		
Measurement Focus Increase (Decrease)				(183,494)				
Ending Working Capital	\$ 3,392,653	\$ 4,981,734		\$ 4,918,079	\$ 4,068,307	\$ 5,722,892		