CITY OF COLLEGE STATION, TEXAS

Quarterly Report

Budget and Actual

General Fund - Functional Reporting

For the Quarter Ended March 31, 2023 and Quarter Ended March 31, 2024

	FY23 Revised Budget	FY23 YTD thru QTR 2 Actual	% of Revised Budget	FY23 Actual	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY23 QTR 2 FY24 QTR 2
Beginning Fund Balance	74,688,656	74,688,656		74,688,656	80,456,578	80,456,578		
Revenues								
Property Taxes	$ 36,047,360	$ 33,004,864	91.6 %	$ 35,988,864	$ 40,774,749	$ 37,674,658	92.4 %	14.1 %
Sales Taxes	38,826,352	21,121,325	54.4 %	40,979,124	41,443,571	21,142,846	51.0 %	0.1 %
Other Taxes	2,484,000	1,110,267	44.7 %	2,692,766	2,533,000	1,004,975	39.7 %	-9.5 %
Licenses and Permits	2,887,000	1,003,253	34.8 %	2,894,017	1,743,000	1,241,256	71.2 %	23.7 %
Intergovernmental	1,611,921	513,636	31.9 %	1,193,462	2,337,840	1,155,676	49.4 %	125.0 %
Charges for Services	4,164,000	2,742,654	65.9 %	5,750,585	4,596,000	2,017,493	43.9 %	-26.4 %
Fines, Forfeits, and Penalties	2,551,000	1,445,697	56.7 %	2,885,250	2,737,000	1,392,871	50.9 %	-3.7 %
Investment Income	680,000	1,400,177	205.9 %	3,338,569	750,000	2,136,795	284.9 %	52.6 %
Rents and Royalties	526,331	364,883	69.3 %	648,649	629,600	354,435	56.3 %	-2.9 %
Contributions	1,000	118	11.8 %	773	-	14	n/a	-88.1 %
Other	501,000	610,281	121.8 %	737,817	1,464,500	364,108	24.9 %	-40.3 %
Total Revenues	90,279,964	63,317,155	70.1 %	97,109,876	99,009,260	68,485,127	69.2 %	8.2 %
Total Funds Available	164,968,620	138,005,811		171,798,532	179,465,838	148,941,705		
Expenditures								
Operating Expenditures								
Salaries and Benefits	78,966,207	37,042,273	46.9 %	76,732,295	84,723,173	39,246,826	46.3 %	6.0 %
Supplies	5,295,391	2,030,819	38.4 %	4,080,239	6,013,309	2,709,720	45.1 %	33.4 %
Maintenance	7,643,366	3,905,251	51.1 %	6,873,056	8,281,097	3,819,630	46.1 %	-2.2 %
Purchased Professional Services	7,491,457	2,690,193	35.9 %	5,888,727	9,896,293	2,826,230	28.6 %	5.1 %
Utility Expenses	2,777,774	1,196,100	43.1 %	2,602,171	2,876,429	2,085,015	72.5 %	74.3 %
Replacements	4,814,570	2,411,184	50.1 %	4,814,622	5,600,146	2,800,092	50.0 %	16.1 %
Misc Operating Expenses	2,484,296	947,637	38.1 %	1,989,453	2,886,411	1,153,276	40.0 %	21.7 %
Public Agency	1,976,529	892,905	45.2 %	1,844,978	1,901,732	925,366	48.7 %	3.6 %
Capital Outlay	17,091,426	9,169,065	53.6 %	10,387,302	10,255,515	1,539,735	15.0 %	-83.2 %
Total Operating Expenditures	128,541,016	60,285,427	46.9 %	115,212,843	132,434,105	57,105,890	43.1 %	-5.3 %
Other Financing (Sources) Uses								
Consulting Services	55,000	8,000	14.5 %	36,000	15,000	4,000	26.7 %	-50.0 %
Loss (Gain) on Disposal of Assets	-	(30,066)	n/a	(1,520,262)	-	(1,000)	n/a	-96.7 %
Misc NonOperating Expenses	909,952	1,043,642	114.7 %	1,291,936	1,424,515	394,440	27.7 %	-62.2 %
Non-Dept Misc Expenses	600,601	377,611	62.9 %	548,126	694,036	235,858	34.0 %	-37.5 %
Contingency	1,134,737	-	0.0 %	-	1,351,305	-	0.0 %	n/a
Total Other Financing Sources (Uses)	2,700,290	1,399,187	51.8 %	355,800	3,484,856	633,298	18.2 %	-54.7 %
Transfers								
Transfers In	(8,575,710)	(1,613,747)	18.8 %	(3,510,093)	(8,035,210)	(2,036,226)	25.3 %	26.2 %
Transfers Out	2,860,000	442,500	15.5 %	2,860,000	2,865,000	432,504	15.1 %	-2.3 %
G&A Transfers In	(7,565,070)	(3,431,388)	45.4 %	(7,565,073)	(8,704,735)	(4,352,370)	50.0 %	26.8 %
Utility Transfer	(14,996,380)	(7,498,188)	50.0 %	(14,996,376)	(15,696,000)	(7,848,006)	50.0 %	4.7 %
Capital Projects Transfer	450,000	-	0.0 %	450,000	500,000	-	0.0 %	n/a
Total Transfers	(27,827,160)	(12,100,823)	43.5 %	(22,761,542)	(29,070,945)	(13,804,098)	47.5 %	14.1 %
Total Expenditures	103,414,146	49,583,791	47.9 %	92,807,101	106,848,016	43,935,090	41.1 %	-11.4 %
Increase (Decrease) In Fund Balance	(13,134,182)	13,733,364		4,302,775	(7,838,756)	24,550,037		
Measurement Focus Increase (Decrease)				1,465,148				
Ending Fund Balance	$ 61,554,474	$ 88,422,020		$ 80,456,579	$ 72,617,822	$ 105,006,615		

CITY OF COLLEGE STATION, TEXAS
Quarterly Report
Budget and Actual
General Fund - Departmental Reporting
For the Quarter Ended March 31, 2023 and Quarter Ended March 31, 2024

	FY23 Revised Budget	FY23 YTD thru QTR 2 Actual	% of Revised Budget	FY23 Actual	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY23 QTR 2 FY24 QTR 2
Beginning Fund Balance	74,688,656	74,688,656		74,688,656	80,456,578	80,456,578		
Revenues								
Property Taxes	$ 36,047,360	$ 33,004,864	91.6 %	$ 35,988,864	$ 40,774,749	$ 37,674,658	92.4 %	14.1 %
Sales Taxes	38,826,352	21,121,325	54.4 %	40,979,124	41,443,571	21,142,846	51.0 %	0.1 %
Other Taxes	2,484,000	1,110,267	44.7 %	2,692,766	2,533,000	1,004,975	39.7 %	-9.5 %
Licenses and Permits	2,887,000	1,003,253	34.8 %	2,894,017	1,743,000	1,241,256	71.2 %	23.7 %
Intergovernmental	1,611,921	513,636	31.9 %	1,193,462	2,337,840	1,155,676	49.4 %	125.0 %
Charges for Services	4,164,000	2,742,654	65.9 %	5,750,585	4,596,000	2,017,493	43.9 %	-26.4 %
Fines, Forfeits, and Penalties	2,551,000	1,445,697	56.7 %	2,885,250	2,737,000	1,392,871	50.9 %	-3.7 %
Investment Income	680,000	1,400,177	205.9 %	3,338,569	750,000	2,136,795	284.9 %	52.6 %
Rents and Royalties	526,331	364,883	69.3 %	648,649	629,600	354,435	56.3 %	-2.9 %
Contributions	1,000	118	11.8 %	773	-	14	n/a	-88.1 %
Other	501,000	610,281	121.8 %	737,817	1,464,500	364,108	24.9 %	-40.3 %
Total Revenues	90,279,964	63,317,155	70.1 %	97,109,876	99,009,260	68,485,127	69.2 %	8.2 %
Total Funds Available	164,968,620	138,005,811		171,798,532	179,465,838	148,941,705		
Expenditures								
Operating Expenditures								
Police	30,305,014	14,920,360	49.2 %	30,054,906	33,044,004	15,647,941	47.4 %	4.9 %
Fire	26,142,457	12,339,482	47.2 %	25,639,366	28,275,158	13,814,791	48.9 %	12.0 %
Public Works	7,630,683	2,680,690	35.1 %	6,657,326	8,300,924	3,070,684	37.0 %	14.5 %
Parks and Recreation	10,656,493	4,313,159	40.5 %	9,482,203	11,382,307	5,560,053	48.8 %	28.9 %
Library	1,295,837	740,436	57.1 %	1,285,095	1,320,453	651,789	49.4 %	-12.0 %
Planning and Development Services	5,617,631	2,565,301	45.7 %	5,367,522	5,807,490	2,491,757	42.9 %	-2.9 %
Information Technology	8,284,653	4,624,076	55.8 %	6,987,072	9,193,854	4,226,290	46.0 %	-8.6 %
Fiscal Services	5,925,616	2,554,357	43.1 %	5,394,605	6,707,394	2,893,976	43.1 %	13.3 %
General Government	13,432,364	5,380,462	40.1 %	11,701,539	16,015,701	6,031,162	37.7 %	12.1 %
Community Services	1,092,265	528,255	48.4 %	1,080,475	1,154,088	558,712	48.4 %	5.8 %
Public Agency	1,976,529	892,905	45.2 %	1,844,978	1,901,732	925,366	48.7 %	3.6 %
Capital Outlay	17,091,426	9,169,065	53.6 %	10,387,302	10,255,515	1,539,735	15.0 %	-83.2 %
Total Operating Expenditures	129,450,968	60,708,548	46.9 %	115,882,389	133,358,620	57,412,256	43.1 %	-5.4 %
Other Financing (Sources) Uses								
Consulting Services	55,000	8,000	14.5 %	36,000	15,000	4,000	26.7 %	-50.0 %
Loss (Gain) on Disposal of Assets	-	(30,066)	n/a	(1,520,262)	-	(1,000)	n/a	-96.7 %
Misc NonOperating Expenses	-	620,521	n/a	622,390	500,000	88,074	17.6 %	-85.8 %
Non-Dept Misc Expenses	600,601	377,611	62.9 %	548,126	694,036	235,858	34.0 %	-37.5 %
Contingency	1,134,737	-	0.0 %	-	1,351,305	-	0.0 %	n/a
Total Other Financing Sources (Uses)	1,790,338	976,066	54.5 %	(313,746)	2,560,341	326,932	12.8 %	-66.5 %
Transfers								
Transfers In	(8,575,710)	(1,613,747)	18.8 %	(3,510,093)	(8,035,210)	(2,036,226)	25.3 %	26.2 %
Transfers Out	2,860,000	442,500	15.5 %	2,860,000	2,865,000	432,504	15.1 %	-2.3 %
G&A Transfers In	(7,565,070)	(3,431,388)	45.4 %	(7,565,073)	(8,704,735)	(4,352,370)	50.0 %	26.8 %
G&A Transfers Out	-	-	n/a	-	-	-	n/a	n/a
Utility Transfer	(14,996,380)	(7,498,188)	50.0 %	(14,996,376)	(15,696,000)	(7,848,006)	50.0 %	4.7 %
Capital Projects Transfer	450,000	-	0.0 %	450,000	500,000	-	0.0 %	n/a
Total Transfers	(27,827,160)	(12,100,823)	43.5 %	(22,761,542)	(29,070,945)	(13,804,098)	47.5 %	14.1 %
Total Expenditures	103,414,146	49,583,791	47.9 %	92,807,101	106,848,016	43,935,090	41.1 %	-11.4 %
Increase (Decrease) In Fund Balance	(13,134,182)	13,733,364		4,302,775	(7,838,756)	24,550,037		
Measurement Focus Increase (Decrease)				1,465,148				
Ending Fund Balance	$ 61,554,474	$ 88,422,020		$ 80,456,579	$ 72,617,822	$ 105,006,615		

CITY OF COLLEGE STATION, TEXAS

Quarterly Report

Budget and Actual

Hotel Tax Fund - Functional Reporting

For the Quarter Ended March 31, 2023 and Quarter Ended March 31, 2024

	FY23 Revised Budget	FY23 YTD thru QTR 2 Actual	% of Revised Budget	FY23 Actual	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY23 QTR 2 FY24 QTR 2
Beginning Fund Balance	12,359,179	12,359,179		12,359,179	14,383,060	14,383,060		
Revenues								
Other Taxes	$ 6,495,000	$ 3,641,842	56.1 %	$ 7,362,872	$ 6,900,000	$ 3,932,773	57.0 %	8.0 %
Investment Income	200,000	240,752	120.4 %	570,662	400,000	378,340	94.6 %	57.1 %
Other	10,000	-	0.0 %	8,298	10,000	2,075	20.8 %	n/a
Total Revenues	6,705,000	3,882,594	57.9 %	7,941,832	7,310,000	4,313,188	59.0 %	11.1 %
Total Funds Available	19,064,179	16,241,773		20,301,011	21,693,060	18,696,248		
Expenditures								
Operating Expenditures								
Salaries and Benefits	2,190,332	737,163	33.7 %	1,562,787	2,020,110	807,337	40.0 %	9.5 %
Supplies	540,714	167,295	30.9 %	347,579	753,159	212,498	28.2 %	27.0 %
Maintenance	5,200	20,771	399.4 %	22,769	5,270	17,517	332.4 %	-15.7 %
Purchased Professional Services	1,489,735	678,597	45.6 %	1,228,639	1,432,239	363,792	25.4 %	-46.4 %
Utility Expenses	16,390	6,661	40.6 %	19,244	52,204	6,532	12.5 %	-1.9 %
Misc Operating Expenses	874,842	569,480	65.1 %	948,525	977,592	325,670	33.3 %	-42.8 %
Public Agency	982,400	611,577	62.3 %	854,935	825,753	505,968	61.3 %	-17.3 %
Capital Outlay	1,309,149	683,504	52.2 %	707,967	109,631	20,088	18.3 %	-97.1 %
Total Operating Expenditures	7,408,762	3,475,048	46.9 %	5,692,445	6,175,958	2,259,402	36.6 %	-35.0 %
Other Financing (Sources) Uses								
Misc NonOperating Expenses	43,320	18,957	43.8 %	29,187	55,880	17,461	31.2 %	-7.9 %
Contingency	224,445	-	0.0 %	-	403,747	-	0.0 %	n/a
Total Other Financing Sources (Uses)	267,765	18,957	7.1 %	29,187	459,627	17,461	3.8 %	-7.9 %
Transfers								
G&A Transfers Out	213,169	71,056	33.3 %	213,169	520,467	260,232	50.0 %	266.2 %
Capital Projects Transfer	-	-	n/a	-	-	-	n/a	n/a
Total Transfers	213,169	71,056	33.3 %	213,169	620,467	260,232	41.9 %	266.2 %
Total Expenditures	7,889,696	3,565,061	45.2 %	5,934,801	7,256,052	2,537,095	35.0 %	-28.8 %
Increase (Decrease) In Fund Balance	(1,184,696)	317,533		2,007,031	53,948	1,776,093		
Measurement Focus Increase (Decrease)				16,851				
Ending Fund Balance	$ 11,174,483	$ 12,676,712		$ 14,383,061	$ 14,437,008	$ 16,159,153		

CITY OF COLLEGE STATION, TEXAS
Quarterly Report
Budget and Actual
Electric Fund - Functional Reporting
For the Quarter Ended March 31, 2023 and Quarter Ended March 31, 2024

	FY23 Revised Budget	FY23 YTD thru QTR 2 Actual	% of Revised Budget	FY23 Actual	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY23 QTR 2 FY24 QTR 2
Beginning Working Capital	32,790,094	32,790,094		32,790,094	58,388,877	58,388,877		
Revenues								
Sales - Residential	$ 57,550,000	$ 26,658,109	46.3 %	$ 66,020,069	$ 63,500,000	$ 25,783,686	40.6 %	-3.3 %
Sales - Commercial	38,900,000	19,744,791	50.8 %	43,753,589	40,500,000	20,347,361	50.2 %	3.1 %
Charges for Services	14,390,000	6,656,687	46.3 %	15,944,292	15,190,000	6,788,800	44.7 %	2.0 %
Fines, Forfeits, and Penalties	1,200,000	652,019	54.3 %	1,340,737	1,200,000	403,502	33.6 %	-38.1 %
Rents and Royalties	300,000	228,435	76.1 %	283,188	300,000	529,279	176.4 %	131.7 %
Other Revenue	4,515,000	1,922,623	42.6 %	4,578,346	4,365,000	2,050,777	47.0 %	6.7 %
Total Revenues	116,855,000	55,862,664	47.8 %	131,920,221	125,055,000	55,903,405	44.7 %	0.1 %
Total Funds Available	149,645,094	88,652,758		164,710,315	183,443,877	114,292,282		
Expenditures								
Operating Expenditures								
Salaries and Benefits	11,182,053	5,435,083	48.6 %	10,989,648	11,359,362	5,438,603	47.9 %	0.1 %
Supplies	778,611	214,731	27.6 %	457,018	804,950	242,307	30.1 %	12.8 %
Maintenance	586,898	361,840	61.7 %	583,355	663,298	284,219	42.8 %	-21.5 %
Purchased Professional Services	1,096,832	398,859	36.4 %	1,075,880	1,432,939	914,592	63.8 %	129.3 %
Utility Expenses	238,384	132,398	55.5 %	256,613	280,527	107,658	38.4 %	-18.7 %
Replacements	812,475	406,638	50.0 %	812,490	892,557	446,280	50.0 %	9.7 %
Misc Operating Expenses	542,505	153,917	28.4 %	359,934	610,640	222,125	36.4 %	44.3 %
Purchased Power	82,700,000	30,372,424	36.7 %	74,458,839	86,000,000	29,494,340	34.3 %	-2.9 %
Capital Outlay	20,527,752	5,943,307	29.0 %	10,937,829	25,143,786	3,957,962	15.7 %	-33.4 %
Total Operating Expenditures	118,465,510	43,419,197	36.7 %	99,931,606	127,188,059	41,108,086	32.3 %	-5.3 %
NonOperating Expenditures (Revenues)								
Investment Income	(227,000)	(693,744)	305.6 %	(1,737,394)	(1,468,000)	(1,352,924)	92.2 %	95.0 %
Debt Issuance Costs	-	-	n/a	165,591	-	-	n/a	n/a
Capital Projects Transfer	1,500,000	-	0.0 %	1,500,000	2,500,000	-	0.0 %	n/a
Loss (Gain) on Disposal of Assets	-	313,650	n/a	517,567	-	110,471	n/a	-64.8 %
Fleet Replacement Transfers In	(645,230)	(249,577)	38.7 %	(331,521)	(491,956)	-	0.0 %	-100.0 %
Vehicle Purchases	823,476	249,577	30.3 %	331,521	491,956	-	0.0 %	-100.0 %
Misc NonOperating Revenues	(150,000)	(649,231)	432.8 %	(949,791)	(230,000)	(210,070)	91.3 %	-67.6 %
Misc NonOperating Expenses	435,081	172,341	39.6 %	287,197	435,190	109,023	25.1 %	-36.7 %
Non-Dept Misc Expenses	-	-	n/a	(75,776)	-	4,831	n/a	n/a
Contingency	244,127	-	0.0 %	-	199,510	-	0.0 %	n/a
Total NonOperating Expenditures	1,980,454	(856,984)	-43.3 %	(292,606)	1,436,700	(1,338,669)	-93.2 %	56.2 %
Transfers								
Transfers In	-	(34,393)	n/a	(34,393)	-	-	n/a	-100.0 %
Transfers Out	2,000,000	-	0.0 %	2,000,000	6,000,000	-	0.0 %	n/a
G&A Transfer In	(794,009)	(397,008)	50.0 %	(794,016)	(909,633)	(454,812)	50.0 %	14.6 %
G&A Transfer Out	1,899,117	949,560	50.0 %	1,899,120	2,072,845	1,036,422	50.0 %	9.1 %
Utility Transfer	9,765,000	4,882,500	50.0 %	9,765,000	9,863,000	4,931,502	50.0 %	1.0 %
Street Light Transfers In	(510,000)	(255,000)	50.0 %	(510,000)	(515,000)	(257,502)	50.0 %	1.0 %
InterDept Utility Expenses	1,260,000	630,000	50.0 %	1,260,000	983,000	491,502	50.0 %	-22.0 %
Debt Service Transfers	7,884,440	3,942,220	50.0 %	7,881,121	8,303,200	4,151,598	50.0 %	5.3 %
Total Transfers	21,504,548	9,717,879	45.2 %	21,466,832	25,797,412	9,898,710	38.4 %	1.9 %
Total Expenditures	141,950,512	52,280,092	36.8 %	121,105,832	154,422,171	49,668,127	32.2 %	-5.0 %
Increase (Decrease) In Fund Balance	(25,095,512)	3,582,572		10,814,389	(29,367,171)	6,235,278		
Measurement Focus Increase (Decrease)				14,784,394				
Ending Working Capital	$ 7,694,582	$ 36,372,666		$ 58,388,877	$ 29,021,706	$ 64,624,155		

CITY OF COLLEGE STATION, TEXAS
Quarterly Report
Budget and Actual
Electric Fund - Divisional Reporting
For the Quarter Ended March 31, 2023 and Quarter Ended March 31, 2024

	FY23 Revised Budget	FY23 YTD thru QTR 2 Actual	% of Revised Budget	FY23 Actual	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY23 QTR 2 FY24 QTR 2
Beginning Working Capital	32,790,094	32,790,094		32,790,094	58,388,877	58,388,877		
Revenues								
Sales - Residential	$ 57,550,000	$ 26,658,109	46.3 %	$ 66,020,069	$ 63,500,000	$ 25,783,686	40.6 %	-3.3 %
Sales - Commercial	38,900,000	19,744,791	50.8 %	43,753,589	40,500,000	20,347,361	50.2 %	3.1 %
Charges for Services	14,390,000	6,656,687	46.3 %	15,944,292	15,190,000	6,788,800	44.7 %	2.0 %
Fines, Forfeits, and Penalties	1,200,000	652,019	54.3 %	1,340,737	1,200,000	403,502	33.6 %	-38.1 %
Rents and Royalties	300,000	228,435	76.1 %	283,188	300,000	529,279	176.4 %	131.7 %
Other Revenue	4,515,000	1,922,623	42.6 %	4,578,346	4,365,000	2,050,777	47.0 %	6.7 %
Total Revenues	116,855,000	55,862,664	47.8 %	131,920,221	125,055,000	55,903,405	44.7 %	0.1 %
Total Funds Available	149,645,094	88,652,758		164,710,315	183,443,877	114,292,282		
Expenditures								
Operating Expenditures								
Warehouse	372,101	167,294	45.0 %	331,771	385,870	164,455	42.6 %	-1.7 %
Administration	3,370,402	1,615,424	47.9 %	3,160,671	3,635,789	1,571,128	43.2 %	-2.7 %
Substations	2,087,324	871,458	41.8 %	1,791,312	2,166,008	848,797	39.2 %	-2.6 %
Utility Dispatch Operations	1,607,514	828,144	51.5 %	1,710,673	1,646,952	882,814	53.6 %	6.6 %
Electric Compliance	458,997	156,247	34.0 %	324,125	511,787	184,410	36.0 %	18.0 %
Engineering & Design	1,193,825	521,348	43.7 %	1,279,089	1,397,436	584,090	41.8 %	12.0 %
Energy Management Service	281,618	126,489	44.9 %	245,067	279,259	131,390	47.0 %	3.9 %
Transmission / Distribution	4,419,399	2,073,436	46.9 %	4,225,454	4,530,389	2,452,752	54.1 %	18.3 %
SCADA	659,757	352,553	53.4 %	731,514	675,667	501,181	74.2 %	42.2 %
AMI	786,821	391,073	49.7 %	735,262	815,116	334,767	41.1 %	-14.4 %
Purchased Power	82,700,000	30,372,424	36.7 %	74,458,839	86,000,000	29,494,340	34.3 %	-2.9 %
Capital Outlay	20,527,752	5,943,307	29.0 %	10,937,829	25,143,786	3,957,962	15.7 %	-33.4 %
Total Operating Expenditures	118,465,510	43,419,197	36.7 %	99,931,606	127,188,059	41,108,086	32.3 %	-5.3 %
NonOperating Expenditures (Revenues)								
Investment Income	(227,000)	(693,744)	305.6 %	(1,737,394)	(1,468,000)	(1,352,924)	92.2 %	95.0 %
Debt Issuance Costs	-	-	n/a	165,591	-	-	n/a	n/a
Capital Projects Transfer	1,500,000	-	0.0 %	1,500,000	2,500,000	-	0.0 %	n/a
Loss (Gain) on Disposal of Assets	-	313,650	n/a	517,567	-	110,471	n/a	-64.8 %
Fleet Replacement Transfers In	(645,230)	(249,577)	38.7 %	(331,521)	(491,956)	-	0.0 %	-100.0 %
Vehicle Purchases	823,476	249,577	30.3 %	331,521	491,956	-	0.0 %	-100.0 %
Misc NonOperating Revenues	(150,000)	(649,231)	432.8 %	(949,791)	(230,000)	(210,070)	91.3 %	-67.6 %
Misc NonOperating Expenses	435,081	172,341	39.6 %	287,197	435,190	109,023	25.1 %	-36.7 %
Non-Dept Misc Expenses	-	-	n/a	(75,776)	-	4,831	n/a	n/a
Contingency	244,127	-	0.0 %	-	199,510	-	0.0 %	n/a
Total NonOperating Expenditures	1,980,454	(856,984)	-43.3 %	(292,606)	1,436,700	(1,338,669)	-93.2 %	56.2 %
Transfers								
Transfers In	-	(34,393)	n/a	(34,393)	-	-	n/a	-100.0 %
Transfers Out	2,000,000	-	0.0 %	2,000,000	6,000,000	-	0.0 %	n/a
G&A Transfer In	(794,009)	(397,008)	50.0 %	(794,016)	(909,633)	(454,812)	50.0 %	14.6 %
G&A Transfer Out	1,899,117	949,560	50.0 %	1,899,120	2,072,845	1,036,422	50.0 %	9.1 %
Utility Transfer	9,765,000	4,882,500	50.0 %	9,765,000	9,863,000	4,931,502	50.0 %	1.0 %
Street Light Transfers In	(510,000)	(255,000)	50.0 %	(510,000)	(515,000)	(257,502)	50.0 %	1.0 %
InterDept Utility Expenses	1,260,000	630,000	50.0 %	1,260,000	983,000	491,502	50.0 %	-22.0 %
Debt Service Transfers	7,884,440	3,942,220	50.0 %	7,881,121	8,303,200	4,151,598	50.0 %	5.3 %
Total Transfers	21,504,548	9,717,879	45.2 %	21,466,832	25,797,412	9,898,710	38.4 %	1.9 %
Total Expenditures	141,950,512	52,280,092	36.8 %	121,105,832	154,422,171	49,668,127	32.2 %	-5.0 %
Increase (Decrease) In Fund Balance	(25,095,512)	3,582,572		10,814,389	(29,367,171)	6,235,278		
Measurement Focus Increase (Decrease)				14,784,394				
Ending Working Capital	$ 7,694,582	$ 36,372,666		$ 58,388,877	$ 29,021,706	$ 64,624,155		

CITY OF COLLEGE STATION, TEXAS
Quarterly Report
Budget and Actual
Water Fund - Functional Reporting
For the Quarter Ended March 31, 2023 and Quarter Ended March 31, 2024

	FY23 Revised Budget	FY23 YTD thru QTR 2 Actual	% of Revised Budget	FY23 Actual	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY23 QTR 2 FY24 QTR 2
Beginning Working Capital	10,336,085	10,336,085		10,336,085	13,492,679	13,492,679		
Revenues								
Sales - Residential	$ 10,550,000	$ 4,966,786	47.1 %	$ 12,546,374	$ 12,383,000	$ 5,533,128	44.7 %	11.4 %
Sales - Commercial	8,050,000	4,356,111	54.1 %	9,768,642	9,518,000	3,932,671	41.3 %	-9.7 %
Charges for Services	500,000	89,417	17.9 %	322,070	204,000	148,224	72.7 %	65.8 %
Fines, Forfeits, and Penalties	176,000	94,816	53.9 %	195,016	180,000	60,260	33.5 %	-36.4 %
Rents and Royalties	-	-	n/a	-	-	-	n/a	n/a
Other Revenue	175,500	58,586	33.4 %	182,533	186,000	41,072	22.1 %	-29.9 %
Total Revenues	19,451,500	9,565,716	49.2 %	23,014,635	22,471,000	9,715,355	43.2 %	1.6 %
Total Funds Available	29,787,585	19,901,801		33,350,720	35,963,679	23,208,034		
Expenditures								
Operating Expenditures								
Salaries and Benefits	3,909,263	1,931,410	49.4 %	3,841,014	4,064,799	1,956,797	48.1 %	1.3 %
Supplies	1,061,289	568,574	53.6 %	1,264,844	1,101,850	607,681	55.2 %	6.9 %
Maintenance	469,047	174,879	37.3 %	432,718	319,767	161,466	50.5 %	-7.7 %
Purchased Professional Services	334,586	181,553	54.3 %	355,180	312,520	217,543	69.6 %	19.8 %
Utility Expenses	1,844,833	860,624	46.7 %	1,778,793	2,418,588	889,646	36.8 %	3.4 %
Replacements	289,121	144,972	50.1 %	289,128	307,196	153,600	50.0 %	6.0 %
Misc Operating Expenses	139,901	98,977	70.7 %	211,473	167,010	89,644	53.7 %	-9.4 %
Capital Outlay	116,100	35,675	30.7 %	166,078	66,100	19,493	29.5 %	-45.4 %
Total Operating Expenditures	8,164,140	3,996,664	49.0 %	8,339,228	8,757,830	4,095,870	46.8 %	2.5 %
NonOperating Expenditures (Revenues)								
Investment Income	(36,000)	(229,833)	638.4 %	(532,980)	(409,000)	(373,506)	91.3 %	62.5 %
Debt Issuance Costs	-	-	n/a	124,141	-	-	n/a	n/a
Capital Projects Transfer	500,000	-	0.0 %	500,000	2,000,000	-	0.0 %	n/a
Loss (Gain) on Disposal of Assets	-	52,730	n/a	398,968	-	43,836	n/a	-16.9 %
Fleet Replacement Transfers In	(62,868)	(112,601)	179.1 %	(144,034)	(190,000)	-	0.0 %	-100.0 %
Vehicle Purchases	398,130	176,941	44.4 %	361,374	226,756	-	0.0 %	-100.0 %
Misc NonOperating Revenues	(32,000)	(66,755)	208.6 %	(75,493)	(37,000)	(3,829)	10.3 %	-94.3 %
Misc NonOperating Expenses	240,720	128,775	53.5 %	265,433	262,050	157,340	60.0 %	22.2 %
Non-Dept Misc Expenses	-	-	n/a	(1,852)	-	14,469	n/a	n/a
Contingency	98,894	-	0.0 %	-	194,060	-	0.0 %	n/a
Total NonOperating Expenditures	1,106,876	(50,743)	-4.6 %	895,557	2,046,866	(161,690)	-7.9 %	218.6 %
Transfers								
Transfers Out	900,000	-	0.0 %	900,000	890,000	-	0.0 %	n/a
G&A Transfer Out	1,858,391	929,196	50.0 %	1,858,392	2,059,416	1,029,708	50.0 %	10.8 %
Utility Transfer	1,945,000	972,498	50.0 %	1,944,996	2,247,000	1,123,500	50.0 %	15.5 %
Water Impact Fees Transfer In	(600,000)	-	0.0 %	(600,000)	(500,000)	-	0.0 %	n/a
InterDept Utility Expenses	1,093,000	546,498	50.0 %	1,092,996	853,000	426,498	50.0 %	-22.0 %
Debt Service Transfers	6,657,390	3,328,695	50.0 %	6,649,944	7,273,600	3,636,798	50.0 %	9.3 %
Total Transfers	11,853,781	5,776,887	48.7 %	11,846,328	12,823,016	6,216,504	48.5 %	7.6 %
Total Expenditures	21,124,797	9,722,808	46.0 %	21,081,113	23,627,712	10,150,684	43.0 %	4.4 %
Increase (Decrease) In Fund Balance	(1,673,297)	(157,092)		1,933,522	(1,156,712)	(435,329)		
Measurement Focus Increase (Decrease)				1,223,072				
Ending Working Capital	$ 8,662,788	$ 10,178,993		$ 13,492,679	$ 12,335,967	$ 13,057,350		

CITY OF COLLEGE STATION, TEXAS

Quarterly Report

Budget and Actual

Water Fund - Divisional Reporting

For the Quarter Ended March 31, 2023 and Quarter Ended March 31, 2024

	FY23 Revised Budget	FY23 YTD thru QTR 2 Actual	% of Revised Budget	FY23 Actual	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY23 QTR 2 FY24 QTR 2
Beginning Working Capital	10,336,085	10,336,085		10,336,085	13,492,679	13,492,679		
Revenues								
Sales - Residential	$ 10,550,000	$ 4,966,786	47.1 %	$ 12,546,374	$ 12,383,000	$ 5,533,128	44.7 %	11.4 %
Sales - Commercial	8,050,000	4,356,111	54.1 %	9,768,642	9,518,000	3,932,671	41.3 %	-9.7 %
Charges for Services	500,000	89,417	17.9 %	322,070	204,000	148,224	72.7 %	65.8 %
Fines, Forfeits, and Penalties	176,000	94,816	53.9 %	195,016	180,000	60,260	33.5 %	-36.4 %
Rents and Royalties	-	-	n/a	-	-	-	n/a	n/a
Other Revenue	175,500	58,586	33.4 %	182,533	186,000	41,072	22.1 %	-29.9 %
Total Revenues	19,451,500	9,565,716	49.2 %	23,014,635	22,471,000	9,715,355	43.2 %	1.6 %
Total Funds Available	29,787,585	19,901,801		33,350,720	35,963,679	23,208,034		
Expenditures								
Operating Expenditures								
Water Production	3,423,420	1,741,043	50.9 %	3,661,324	4,223,564	1,824,164	43.2 %	4.8 %
Water Distribution	4,624,620	2,219,946	48.0 %	4,511,826	4,468,166	2,252,213	50.4 %	1.5 %
Capital Outlay	116,100	35,675	30.7 %	166,078	66,100	19,493	29.5 %	-45.4 %
Total Operating Expenditures	8,164,140	3,996,664	49.0 %	8,339,228	8,757,830	4,095,870	46.8 %	2.5 %
NonOperating Expenditures (Revenues)								
Investment Income	(36,000)	(229,833)	638.4 %	(532,980)	(409,000)	(373,506)	91.3 %	62.5 %
Debt Issuance Costs	-	-	n/a	124,141	-	-	n/a	n/a
Capital Projects Transfer	500,000	-	0.0 %	500,000	2,000,000	-	0.0 %	n/a
Loss (Gain) on Disposal of Assets	-	52,730	n/a	398,968	-	43,836	n/a	-16.9 %
Fleet Replacement Transfers In	(62,868)	(112,601)	179.1 %	(144,034)	(190,000)	-	0.0 %	-100.0 %
Vehicle Purchases	398,130	176,941	44.4 %	361,374	226,756	-	0.0 %	-100.0 %
Misc NonOperating Revenues	(32,000)	(66,755)	208.6 %	(75,493)	(37,000)	(3,829)	10.3 %	-94.3 %
Misc NonOperating Expenses	240,720	128,775	53.5 %	265,433	262,050	157,340	60.0 %	22.2 %
Non-Dept Misc Expenses	-	-	n/a	(1,852)	-	14,469	n/a	n/a
Contingency	98,894	-	0.0 %	-	194,060	-	0.0 %	n/a
Total NonOperating Expenditures	1,106,876	(50,743)	-4.6 %	895,557	2,046,866	(161,690)	-7.9 %	218.6 %
Transfers								
Transfers Out	900,000	-	0.0 %	900,000	890,000	-	0.0 %	n/a
G&A Transfer Out	1,858,391	929,196	50.0 %	1,858,392	2,059,416	1,029,708	50.0 %	10.8 %
Utility Transfer	1,945,000	972,498	50.0 %	1,944,996	2,247,000	1,123,500	50.0 %	15.5 %
Water Impact Fees Transfer In	(600,000)	-	0.0 %	(600,000)	(500,000)	-	0.0 %	n/a
InterDept Utility Expenses	1,093,000	546,498	50.0 %	1,092,996	853,000	426,498	50.0 %	-22.0 %
Debt Service Transfers	6,657,390	3,328,695	50.0 %	6,649,944	7,273,600	3,636,798	50.0 %	9.3 %
Total Transfers	11,853,781	5,776,887	48.7 %	11,846,328	12,823,016	6,216,504	48.5 %	7.6 %
Total Expenditures	21,124,797	9,722,808	46.0 %	21,081,113	23,627,712	10,150,684	43.0 %	4.4 %
Increase (Decrease) In Fund Balance	(1,673,297)	(157,092)		1,933,522	(1,156,712)	(435,329)		
Measurement Focus Increase (Decrease)				1,223,072				
Ending Working Capital	$ 8,662,788	$ 10,178,993		$ 13,492,679	$ 12,335,967	$ 13,057,350		

CITY OF COLLEGE STATION, TEXAS
Quarterly Report
Budget and Actual
Wastewater Fund - Functional Reporting
For the Quarter Ended March 31, 2023 and Quarter Ended March 31, 2024

	FY23 Revised Budget	FY23 YTD thru QTR 2 Actual	% of Revised Budget	FY23 Actual	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY23 QTR 2 FY24 QTR 2
Beginning Working Capital	11,982,453	11,982,453		11,982,453	15,718,738	15,718,738		
Revenues								
Sales - Residential	$ 16,583,000	$ 8,412,023	50.7 %	$ 17,601,990	$ 18,400,000	$ 8,820,770	47.9 %	4.9 %
Sales - Commercial	2,850,000	1,584,625	55.6 %	3,309,803	3,150,000	1,843,681	58.5 %	16.3 %
Charges for Services	205,000	67,050	32.7 %	178,350	100,000	111,000	111.0 %	65.5 %
Fines, Forfeits, and Penalties	205,000	105,042	51.2 %	216,047	205,000	66,758	32.6 %	-36.4 %
Total Revenues	19,843,000	10,168,740	51.2 %	21,306,190	21,855,000	10,836,582	49.6 %	6.6 %
Total Funds Available	31,825,453	22,151,193		33,288,643	37,573,738	26,555,320		
Expenditures								
Operating Expenditures								
Salaries and Benefits	4,204,950	1,847,367	43.9 %	3,724,844	4,533,507	1,744,014	38.5 %	-5.6 %
Supplies	878,416	377,937	43.0 %	905,469	953,350	511,319	53.6 %	35.3 %
Maintenance	649,924	197,671	30.4 %	465,890	522,048	344,180	65.9 %	74.1 %
Purchased Professional Services	561,361	181,240	32.3 %	423,646	380,616	249,877	65.7 %	37.9 %
Utility Expenses	1,745,505	734,427	42.1 %	1,460,276	1,828,019	571,332	31.3 %	-22.2 %
Replacements	401,568	200,943	50.0 %	401,571	423,533	211,764	50.0 %	5.4 %
Misc Operating Expenses	81,703	46,131	56.5 %	99,075	98,500	57,451	58.3 %	24.5 %
Capital Outlay	162,378	2,899	1.8 %	15,596	94,802	69,181	73.0 %	2286.4 %
Total Operating Expenditures	8,685,805	3,588,615	41.3 %	7,496,367	8,834,375	3,759,118	42.6 %	4.8 %
NonOperating Expenditures (Revenues)								
Investment Income	(49,000)	(318,991)	651.0 %	(768,350)	(508,000)	(643,020)	126.6 %	101.6 %
Debt Issuance Costs	-	-	n/a	35,020	-	-	n/a	n/a
Capital Projects Transfer	2,200,000	-	0.0 %	3,270,159	4,500,000	-	0.0 %	n/a
Loss (Gain) on Disposal of Assets	-	-	n/a	858,520	-	-	n/a	n/a
Fleet Replacement Transfers In	(154,865)	(186,803)	120.6 %	(187,203)	(276,250)	-	0.0 %	-100.0 %
Vehicle Purchases	154,865	186,803	120.6 %	187,203	276,250	18,200	6.6 %	-90.3 %
Misc NonOperating Expenses	2,415	1,843	76.3 %	7,266	2,440	1,357	55.6 %	-26.4 %
Non-Dept Misc Expenses	-	-	n/a	1,840	-	6,548	n/a	n/a
Contingency	150,000	-	0.0 %	-	193,496	-	0.0 %	n/a
Other, Net	-	-	n/a	(1,070,159)	-	-	n/a	n/a
Total NonOperating Expenditures	2,303,415	(317,148)	-13.8 %	2,334,296	4,187,936	(617,444)	-14.7 %	94.7 %
Transfers								
Transfers Out	100,000	-	0.0 %	100,000	100,000	-	0.0 %	n/a
G&A Transfer Out	1,187,275	593,640	50.0 %	1,187,280	1,334,224	667,110	50.0 %	12.4 %
Utility Transfer	1,984,000	991,998	50.0 %	1,983,996	2,186,000	1,093,002	50.0 %	10.2 %
Wastewater Impact Fees Transfer In	(3,500,000)	-	0.0 %	(3,500,000)	(2,000,000)	-	0.0 %	n/a
InterDept Utility Expenses	766,000	382,998	50.0 %	765,996	597,000	298,500	50.0 %	-22.1 %
Debt Service Transfers	7,927,280	3,963,640	50.0 %	7,921,339	8,039,500	4,019,748	50.0 %	1.4 %
Total Transfers	8,464,555	5,932,276	70.1 %	8,458,611	10,256,724	6,078,360	59.3 %	2.5 %
Total Expenditures	19,453,775	9,203,743	47.3 %	18,289,274	23,279,035	9,220,034	39.6 %	0.2 %
Increase (Decrease) In Fund Balance	389,225	964,997		3,016,916	(1,424,035)	1,616,548		
Measurement Focus Increase (Decrease)				719,369				
Ending Working Capital	$ 12,371,678	$ 12,947,450		$ 15,718,738	$ 14,294,703	$ 17,335,286		

CITY OF COLLEGE STATION, TEXAS

Quarterly Report

Budget and Actual

Wastewater Fund - Divisional Reporting

For the Quarter Ended March 31, 2023 and Quarter Ended March 31, 2024

	FY23 Revised Budget	FY23 YTD thru QTR 2 Actual	% of Revised Budget	FY23 Actual	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY23 QTR 2 FY24 QTR 2
Beginning Working Capital	11,982,453	11,982,453		11,982,453	15,718,738	15,718,738		
Revenues								
Sales - Residential	$ 16,583,000	$ 8,412,023	50.7 %	$ 17,601,990	$ 18,400,000	$ 8,820,770	47.9 %	4.9 %
Sales - Commercial	2,850,000	1,584,625	55.6 %	3,309,803	3,150,000	1,843,681	58.5 %	16.3 %
Charges for Services	205,000	67,050	32.7 %	178,350	100,000	111,000	111.0 %	65.5 %
Fines, Forfeits, and Penalties	205,000	105,042	51.2 %	216,047	205,000	66,758	32.6 %	-36.4 %
Total Revenues	19,843,000	10,168,740	51.2 %	21,306,190	21,855,000	10,836,582	49.6 %	6.6 %
Total Funds Available	31,825,453	22,151,193		33,288,643	37,573,738	26,555,320		
Expenditures								
Operating Expenditures								
Wastewater Collection	2,805,673	975,561	34.8 %	2,089,927	2,544,064	1,104,631	43.4 %	13.2 %
Wastewater Treatment	5,717,754	2,610,155	45.7 %	5,390,844	6,195,509	2,585,306	41.7 %	-1.0 %
Capital Outlay	162,378	2,899	1.8 %	15,596	94,802	69,181	73.0 %	2286.4 %
Total Operating Expenditures	8,685,805	3,588,615	41.3 %	7,496,367	8,834,375	3,759,118	42.6 %	4.8 %
NonOperating Expenditures (Revenues)								
Investment Income	(49,000)	(318,991)	651.0 %	(768,350)	(508,000)	(643,020)	126.6 %	101.6 %
Debt Issuance Costs	-	-	n/a	35,020	-	-	n/a	n/a
Capital Projects Transfer	2,200,000	-	0.0 %	3,270,159	4,500,000	-	0.0 %	n/a
Loss (Gain) on Disposal of Assets	-	-	n/a	858,520	-	-	n/a	n/a
Fleet Replacement Transfers In	(154,865)	(186,803)	120.6 %	(187,203)	(276,250)	-	0.0 %	-100.0 %
Vehicle Purchases	154,865	186,803	120.6 %	187,203	276,250	18,200	6.6 %	-90.3 %
Misc NonOperating Expenses	2,415	1,843	76.3 %	7,266	2,440	1,357	55.6 %	-26.4 %
Non-Dept Misc Expenses	-	-	n/a	1,840	-	6,548	n/a	n/a
Contingency	150,000	-	0.0 %	-	193,496	-	0.0 %	n/a
Other, Net	-	-	n/a	(1,070,159)	-	-	n/a	n/a
Total NonOperating Expenditures	2,303,415	(317,148)	-13.8 %	2,334,296	4,187,936	(617,444)	-14.7 %	94.7 %
Transfers								
Transfers Out	100,000	-	0.0 %	100,000	100,000	-	0.0 %	n/a
G&A Transfer Out	1,187,275	593,640	50.0 %	1,187,280	1,334,224	667,110	50.0 %	12.4 %
Utility Transfer	1,984,000	991,998	50.0 %	1,983,996	2,186,000	1,093,002	50.0 %	10.2 %
Wastewater Impact Fees Transfer In	(3,500,000)	-	0.0 %	(3,500,000)	(2,000,000)	-	0.0 %	n/a
InterDept Utility Expenses	766,000	382,998	50.0 %	765,996	597,000	298,500	50.0 %	-22.1 %
Debt Service Transfers	7,927,280	3,963,640	50.0 %	7,921,339	8,039,500	4,019,748	50.0 %	1.4 %
Total Transfers	8,464,555	5,932,276	70.1 %	8,458,611	10,256,724	6,078,360	59.3 %	2.5 %
Total Expenditures	19,453,775	9,203,743	47.3 %	18,289,274	23,279,035	9,220,034	39.6 %	0.2 %
Increase (Decrease) In Fund Balance	389,225	964,997		3,016,916	(1,424,035)	1,616,548		
Measurement Focus Increase (Decrease)				719,369				
Ending Working Capital	$ 12,371,678	$ 12,947,450		$ 15,718,738	$ 14,294,703	$ 17,335,286		

CITY OF COLLEGE STATION, TEXAS
Quarterly Report
Budget and Actual
Solid Waste Fund - Functional Reporting
For the Quarter Ended March 31, 2023 and Quarter Ended March 31, 2024

	FY23 Revised Budget	FY23 YTD thru QTR 2 Actual	% of Revised Budget	FY23 Actual	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY23 QTR 2 FY24 QTR 2
Beginning Working Capital	4,034,021	4,034,021		4,034,021	5,066,672	5,066,672		
Revenues								
Sales - Residential	$ 8,348,300	$ 4,227,318	50.6 %	$ 8,549,778	$ 8,986,000	$ 4,544,951	50.6 %	7.5 %
Sales - Commercial	4,490,700	2,312,386	51.5 %	4,659,239	4,823,000	2,451,066	50.8 %	6.0 %
Fines, Forfeits, and Penalties	125,400	57,634	46.0 %	118,539	127,000	36,628	28.8 %	-36.4 %
Rents and Royalties	9,900	3,877	39.2 %	9,634	10,000	54,761	547.6 %	1312.5 %
Other Revenue	371,050	307,782	82.9 %	378,292	313,000	320,162	102.3 %	4.0 %
Total Revenues	13,345,350	6,908,997	51.8 %	13,715,482	14,259,000	7,407,568	52.0 %	7.2 %
Total Funds Available	17,379,371	10,943,018		17,749,503	19,325,672	12,474,240		
Expenditures								
Operating Expenditures								
Salaries and Benefits	3,552,893	1,777,962	50.0 %	3,699,528	3,704,149	1,897,339	51.2 %	6.7 %
Supplies	808,864	363,180	44.9 %	711,824	887,150	363,716	41.0 %	0.1 %
Maintenance	959,628	478,611	49.9 %	956,163	1,073,300	531,249	49.5 %	11.0 %
Purchased Professional Services	1,101,745	410,336	37.2 %	1,086,122	1,262,930	448,817	35.5 %	9.4 %
Utility Expenses	971,419	363,447	37.4 %	905,863	1,039,862	288,200	27.7 %	-20.7 %
Replacements	1,841,692	920,850	50.0 %	1,841,700	2,044,152	1,029,576	50.4 %	11.8 %
Misc Operating Expenses	592,155	284,317	48.0 %	628,213	564,690	256,613	45.4 %	-9.7 %
Capital Outlay	-	-	n/a	-	125,000	-	0.0 %	n/a
Total Operating Expenditures	9,828,396	4,598,703	46.8 %	9,829,413	10,701,233	4,815,510	45.0 %	4.7 %
NonOperating Expenditures (Revenues)								
Investment Income	(3,400)	(58,556)	1722.2 %	(142,282)	(125,000)	(74,843)	59.9 %	27.8 %
Loss (Gain) on Disposal of Assets	-	-	n/a	-	-	-	n/a	n/a
Fleet Replacement Transfers In	(2,671,235)	(357,429)	13.4 %	(812,345)	(5,568,890)	(1,241,530)	22.3 %	247.4 %
Vehicle Purchases	3,461,513	394,139	11.4 %	854,423	7,208,590	2,310,787	32.1 %	486.3 %
Debt Expense	321,550	283,775	88.3 %	321,550	329,100	297,775	90.5 %	4.9 %
Misc NonOperating Revenues	(3,600)	(3,378)	93.8 %	(7,964)	(4,000)	(3,623)	90.6 %	7.3 %
Misc NonOperating Expenses	2,163	199	9.2 %	332	2,170	317	14.6 %	59.3 %
Non-Dept Misc Expenses	-	-	n/a	12,922	-	-	n/a	n/a
Public Agency	46,730	34,243	73.3 %	42,990	55,970	22,254	39.8 %	-35.0 %
Contingency	303,573	-	0.0 %	-	190,909	-	0.0 %	n/a
Total NonOperating Expenditures	1,457,294	292,993	20.1 %	269,626	2,088,849	1,311,137	62.8 %	347.5 %
Transfers								
G&A Transfer Out	964,131	482,064	50.0 %	964,128	1,200,169	600,084	50.0 %	24.5 %
Utility Transfer	1,302,380	651,192	50.0 %	1,302,384	1,400,000	700,002	50.0 %	7.5 %
InterDept Utility Expenses	249,000	124,500	50.0 %	249,000	194,000	97,002	50.0 %	-22.1 %
Total Transfers	2,515,511	1,257,756	50.0 %	2,515,512	2,794,169	1,397,088	50.0 %	11.1 %
Total Expenditures	13,801,201	6,149,452	44.6 %	12,614,551	15,584,251	7,523,735	48.3 %	22.3 %
Increase (Decrease) In Fund Balance	(455,851)	759,545		1,100,931	(1,325,251)	(116,167)		
Measurement Focus Increase (Decrease)				(68,280)				
Ending Working Capital	$ 3,578,170	$ 4,793,566		$ 5,066,672	$ 3,741,421	$ 4,950,505		

CITY OF COLLEGE STATION, TEXAS

Quarterly Report

Budget and Actual

Solid Waste Fund - Divisional Reporting

For the Quarter Ended March 31, 2023 and Quarter Ended March 31, 2024

	FY23 Revised Budget	FY23 YTD thru QTR 2 Actual	% of Revised Budget	FY23 Actual	FY24 Revised Budget	FY24 YTD thru QTR 2 Actual	% of Revised Budget	% Change FY23 QTR 2 FY24 QTR 2
Beginning Working Capital	4,034,021	4,034,021		4,034,021	5,066,672	5,066,672		
Revenues								
Sales - Residential	$ 8,348,300	$ 4,227,318	50.6 %	$ 8,549,778	$ 8,986,000	$ 4,544,951	50.6 %	7.5 %
Sales - Commercial	4,490,700	2,312,386	51.5 %	4,659,239	4,823,000	2,451,066	50.8 %	6.0 %
Fines, Forfeits, and Penalties	125,400	57,634	46.0 %	118,539	127,000	36,628	28.8 %	-36.4 %
Rents and Royalties	9,900	3,877	39.2 %	9,634	10,000	54,761	547.6 %	1312.5 %
Other Revenue	371,050	307,782	82.9 %	378,292	313,000	320,162	102.3 %	4.0 %
Total Revenues	13,345,350	6,908,997	51.8 %	13,715,482	14,259,000	7,407,568	52.0 %	7.2 %
Total Funds Available	17,379,371	10,943,018		17,749,503	19,325,672	12,474,240		
Expenditures								
Operating Expenditures								
Residential Collection	6,132,747	2,760,343	45.0 %	5,995,850	6,455,278	3,015,684	46.7 %	9.3 %
Commercial Collection	3,695,649	1,838,360	49.7 %	3,833,563	4,120,955	1,799,826	43.7 %	-2.1 %
Capital Outlay	-	-	n/a	-	125,000	-	0.0 %	n/a
Total Operating Expenditures	9,828,396	4,598,703	46.8 %	9,829,413	10,701,233	4,815,510	45.0 %	4.7 %
NonOperating Expenditures (Revenues)								
Investment Income	(3,400)	(58,556)	1722.2 %	(142,282)	(125,000)	(74,843)	59.9 %	27.8 %
Loss (Gain) on Disposal of Assets	-	-	n/a	-	-	-	n/a	n/a
Fleet Replacement Transfers In	(2,671,235)	(357,429)	13.4 %	(812,345)	(5,568,890)	(1,241,530)	22.3 %	247.4 %
Vehicle Purchases	3,461,513	394,139	11.4 %	854,423	7,208,590	2,310,787	32.1 %	486.3 %
Debt Expense	321,550	283,775	88.3 %	321,550	329,100	297,775	90.5 %	4.9 %
Misc NonOperating Revenues	(3,600)	(3,378)	93.8 %	(7,964)	(4,000)	(3,623)	90.6 %	7.3 %
Misc NonOperating Expenses	2,163	199	9.2 %	332	2,170	317	14.6 %	59.3 %
Non-Dept Misc Expenses	-	-	n/a	12,922	-	-	n/a	n/a
Public Agency	46,730	34,243	73.3 %	42,990	55,970	22,254	39.8 %	-35.0 %
Contingency	303,573	-	0.0 %	-	190,909	-	0.0 %	n/a
Total NonOperating Expenditures	1,457,294	292,993	20.1 %	269,626	2,088,849	1,311,137	62.8 %	347.5 %
Transfers								
G&A Transfer Out	964,131	482,064	50.0 %	964,128	1,200,169	600,084	50.0 %	24.5 %
Utility Transfer	1,302,380	651,192	50.0 %	1,302,384	1,400,000	700,002	50.0 %	7.5 %
InterDept Utility Expenses	249,000	124,500	50.0 %	249,000	194,000	97,002	50.0 %	-22.1 %
Total Transfers	2,515,511	1,257,756	50.0 %	2,515,512	2,794,169	1,397,088	50.0 %	11.1 %
Total Expenditures	13,801,201	6,149,452	44.6 %	12,614,551	15,584,251	7,523,735	48.3 %	22.3 %
Increase (Decrease) In Fund Balance	(455,851)	759,545		1,100,931	(1,325,251)	(116,167)		
Measurement Focus Increase (Decrease)				(68,280)				
Ending Working Capital	$ 3,578,170	$ 4,793,566		$ 5,066,672	$ 3,741,421	$ 4,950,505		