



# **City of San Marcos**

## **Quarterly Financial Report**

Quarter Ended March 31, 2026

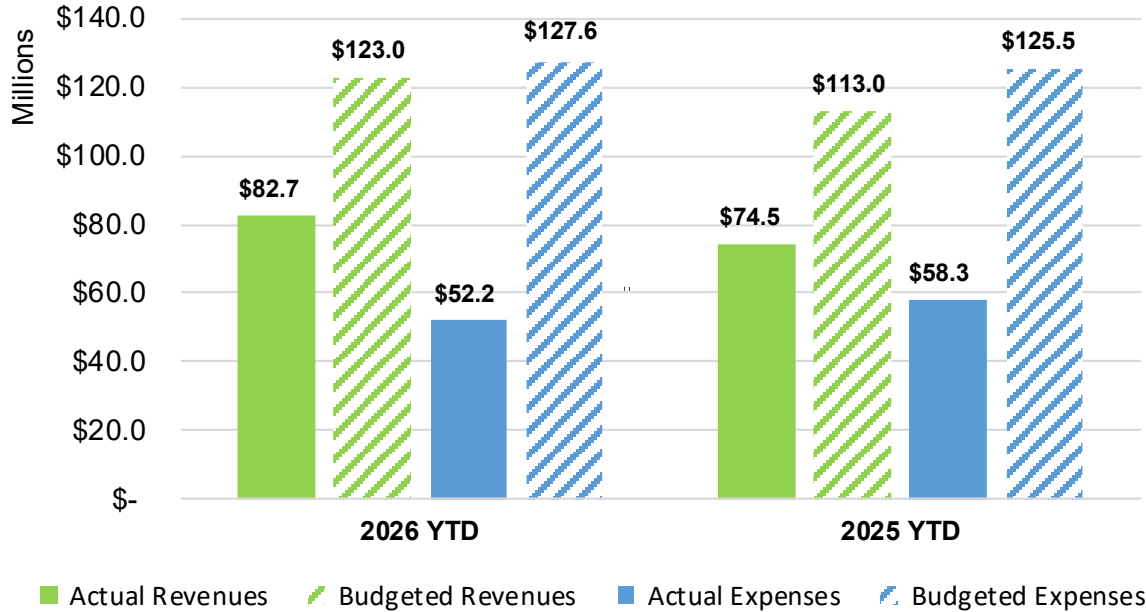
*\*Unaudited Interim Financial Report*

[sanmarcostx.gov](http://sanmarcostx.gov)



# General Fund

FY 2026 YTD as of March 31, 2026



FY 2026			
	Revised Budget	Actual	% of Budget
Revenues	\$ 123,036,369	\$ 82,690,271	67.2%
Expenses	127,553,473	52,187,988	40.9%
Net	<u>\$ (4,517,104)</u>	<u>\$ 30,502,283</u>	

FY 2025			
	Revised Budget	Actual	% of Budget
Revenues	\$ 112,984,173	\$ 74,467,629	65.9%
Expenses	125,542,392	58,300,336	46.4%
Net	<u>\$ (12,558,219)</u>	<u>\$ 16,167,293</u>	

Target = 50% of Budget



# General Fund Revenues by Category

FY 2026 YTD as of March 31, 2026

Revenue Category	2026			2025		
	Revised Budget	2026 Actual	% of Budget	Revised Budget	2025 Actual	% of Budget
Property Tax	\$ 42,548,275	\$ 41,170,317	96.76%	\$ 39,071,814	\$ 38,529,800	98.61%
Sales Tax	39,692,955	19,869,923	50.06%	39,035,250	19,251,479	49.32%
Franchise fees & other taxes	14,941,235	7,109,505	47.58%	14,072,883	6,733,251	47.85%
Operating Transfers	13,722,892	9,331,766	68.00%	8,930,562	4,474,335	50.10%
Licenses & Permits	5,475,305	2,232,266	40.77%	5,433,298	2,493,346	45.89%
Interest Income	1,880,250	1,121,103	59.63%	2,027,500	1,258,122	62.05%
Other Revenue	1,250,363	639,642	51.16%	1,097,001	543,226	49.52%
Fines & Penalties	1,196,131	610,650	51.05%	1,078,683	595,542	55.21%
Revenue from other agencies	1,170,204	195,028	16.67%	1,160,068	177,609	15.31%
Charges for Services	1,158,759	410,071	35.39%	1,077,114	410,919	38.15%
	<b>\$ 123,036,369</b>	<b>\$ 82,690,271</b>	<b>67.21%</b>	<b>\$ 112,984,173</b>	<b>\$ 74,467,629</b>	<b>65.91%</b>

Target = 50% of budget

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# General Fund Expenditures by Category

FY 2026 YTD as of March 31, 2026

Expenditure Category	2026			2025		
	Revised Budget	2026 Actual	% of Budget	Revised Budget	2025 Actual	% of Budget
Personnel	\$ 81,460,758	\$ 36,626,182	44.96%	\$ 80,430,266	\$ 36,452,458	45.32%
Contracted Services	14,500,295	5,943,142	40.99%	14,834,505	6,840,809	46.11%
Other Charges	13,363,815	3,969,386	29.70%	9,984,366	4,618,472	46.26%
Materials and Supplies	7,333,612	1,961,838	26.75%	7,233,910	2,001,679	27.67%
Operating Transfers	6,625,636	3,330,390	50.27%	8,570,597	7,652,464	89.29%
Capital Outlay	4,269,357	357,050	8.36%	4,488,748	734,454	16.36%
	<b>\$ 127,553,473</b>	<b>\$ 52,187,988</b>	<b>40.91%</b>	<b>\$ 125,542,392</b>	<b>\$ 58,300,336</b>	<b>46.44%</b>

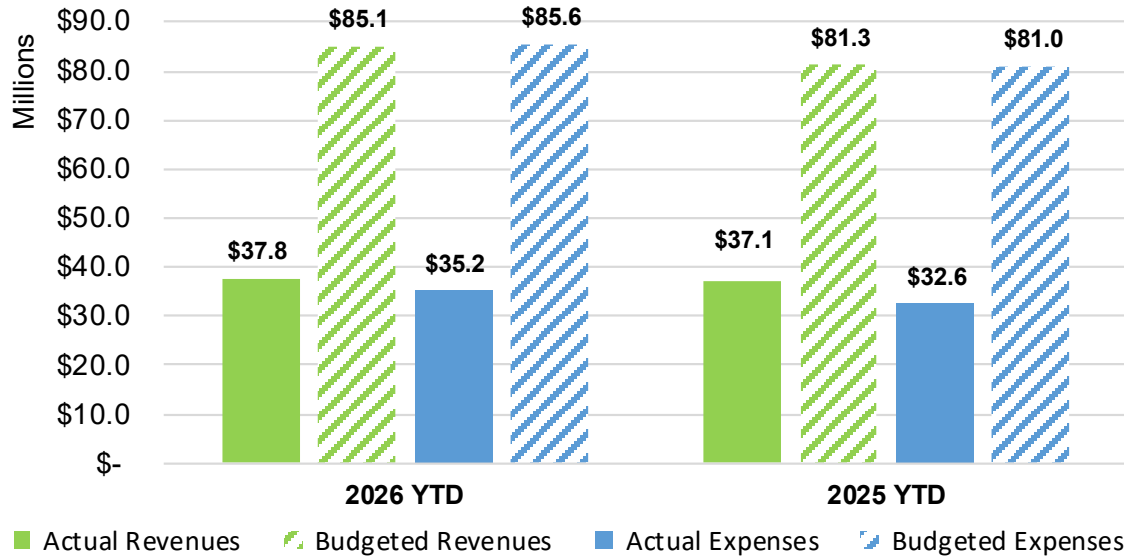
Target = 50% of budget

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# Electric Utility

FY 2026 YTD as of March 31, 2026



FY 2026			
	Revised Budget	Actual	% of Budget
Revenues	\$ 85,103,463	\$ 37,769,028	44.4%
Expenses	85,593,552	35,173,033	41.1%
Net	<u>\$ (490,089)</u>	<u>\$ 2,595,995</u>	

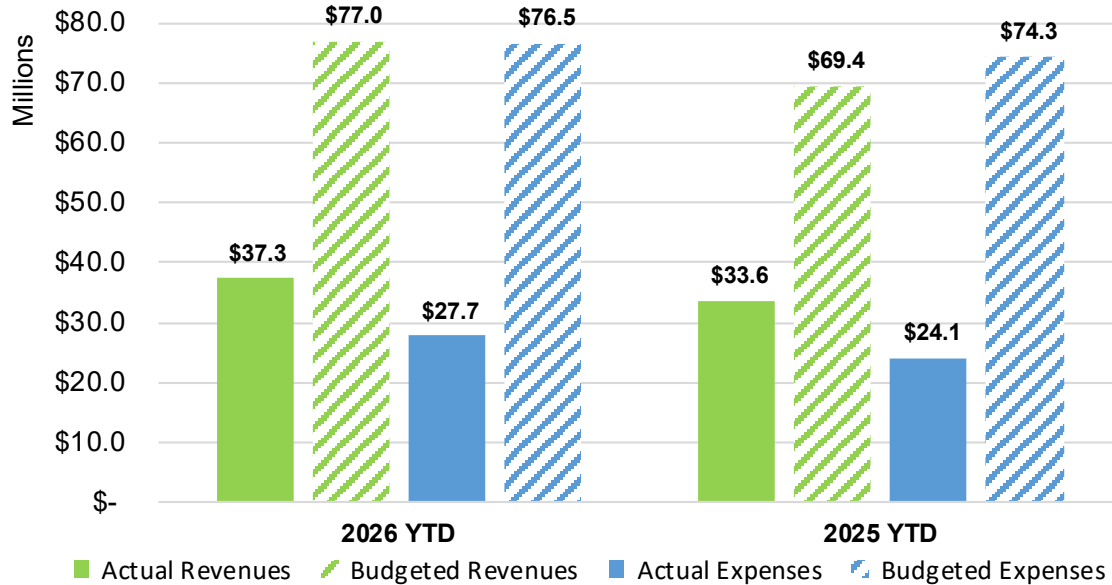
FY 2025			
	Revised Budget	Actual	% of Budget
Revenues	\$ 81,309,572	\$ 37,074,344	45.6%
Expenses	81,034,482	32,588,830	40.2%
Net	<u>\$ 275,090</u>	<u>\$ 4,485,514</u>	

Target = 50% of Budget



# Water/Wastewater Utility

FY 2026 YTD as of March 31, 2026



FY 2026			
	Revised Budget	Actual	% of Budget
Revenues	\$ 77,004,022	\$ 37,302,492	48.4%
Expenses	76,520,099	27,722,800	36.2%
Net	\$ 483,923	\$ 9,579,692	

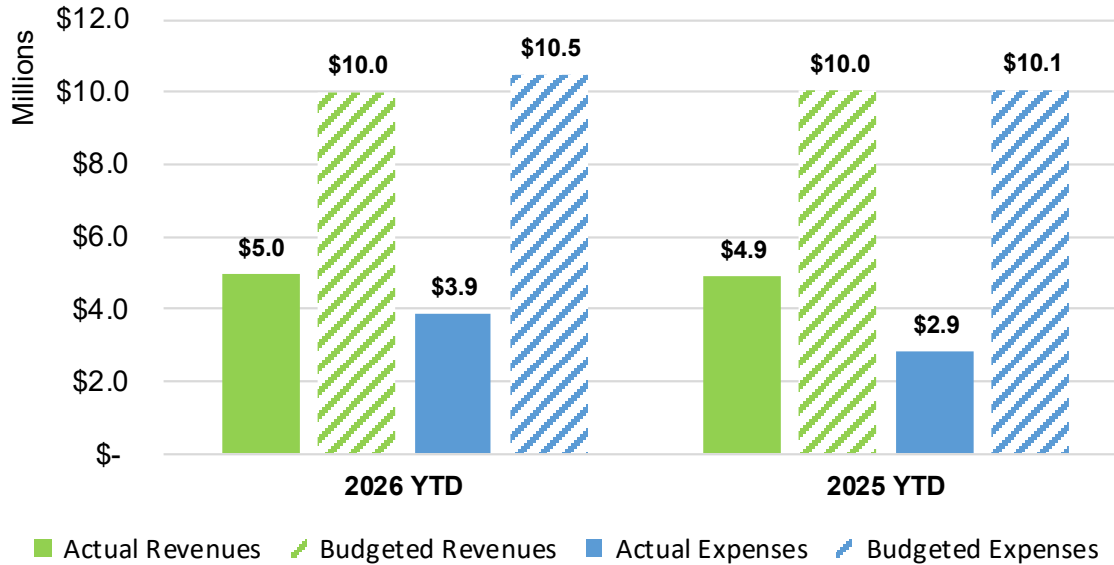
FY 2025			
	Revised Budget	Actual	% of Budget
Revenues	\$ 69,422,652	\$ 33,603,995	48.4%
Expenses	74,284,362	24,101,685	32.4%
Net	\$ (4,861,710)	\$ 9,502,310	

Target = 50% of Budget



# Stormwater Management

FY 2026 YTD as of March 31, 2026



FY 2026			
	Revised Budget	Actual	% of Budget
Revenues	\$ 9,997,840	\$ 4,958,173	49.6%
Expenses	10,478,648	3,898,817	37.2%
Net	\$ (480,808)	\$ 1,059,356	

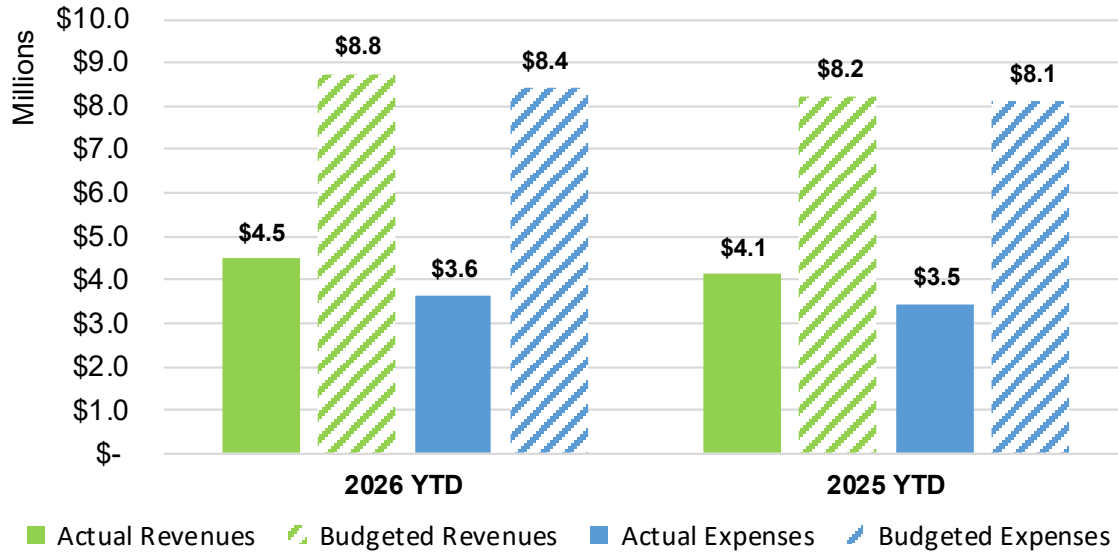
FY 2025			
	Revised Budget	Actual	% of Budget
Revenues	\$ 10,039,433	\$ 4,916,048	49.0%
Expenses	10,051,118	2,854,920	28.4%
Net	\$ (11,685)	\$ 2,061,128	

Target = 50% of Budget



# Resource Recovery

FY 2026 YTD as of March 31, 2026



	Revised Budget	Actual	% of Budget
Revenues	\$ 8,753,438	\$ 4,479,288	51.2%
Expenses	8,414,833	3,636,272	43.2%
Net	<u>\$ 338,605</u>	<u>\$ 843,016</u>	

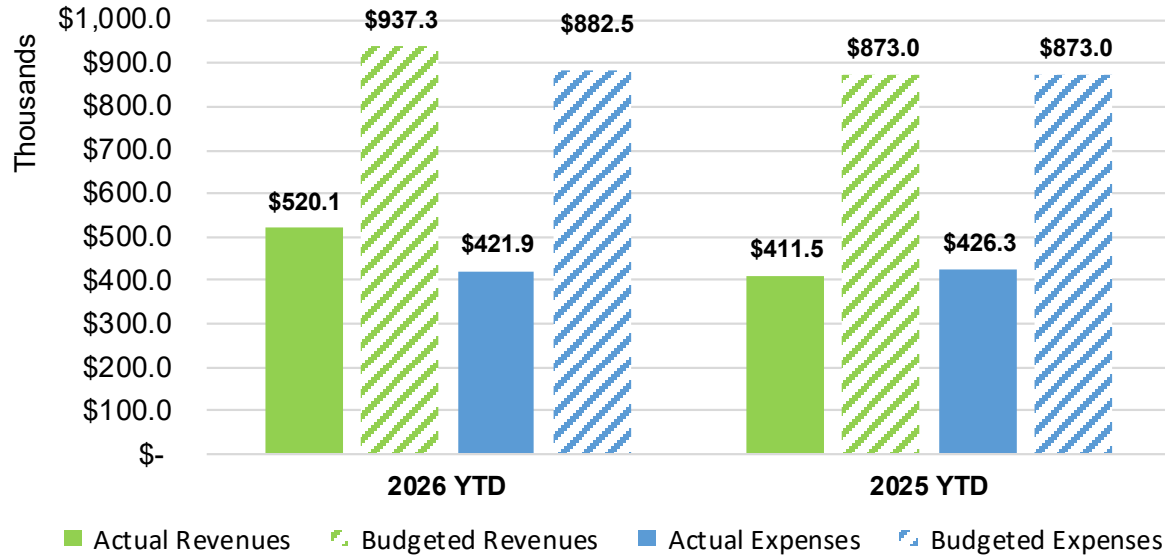
	Revised Budget	Actual	% of Budget
Revenues	\$ 8,225,356	\$ 4,135,641	50.3%
Expenses	8,120,386	3,451,356	42.5%
Net	<u>\$ 104,970</u>	<u>\$ 684,285</u>	

Target = 50% of Budget



# Airport Fund

FY 2026 YTD as of March 31, 2026



FY 2026			
	Revised Budget	Actual	% of Budget
Revenues	\$ 937,305	\$ 520,143	55.5%
Expenses	882,503	421,939	47.8%
Net	\$ 54,802	\$ 98,204	

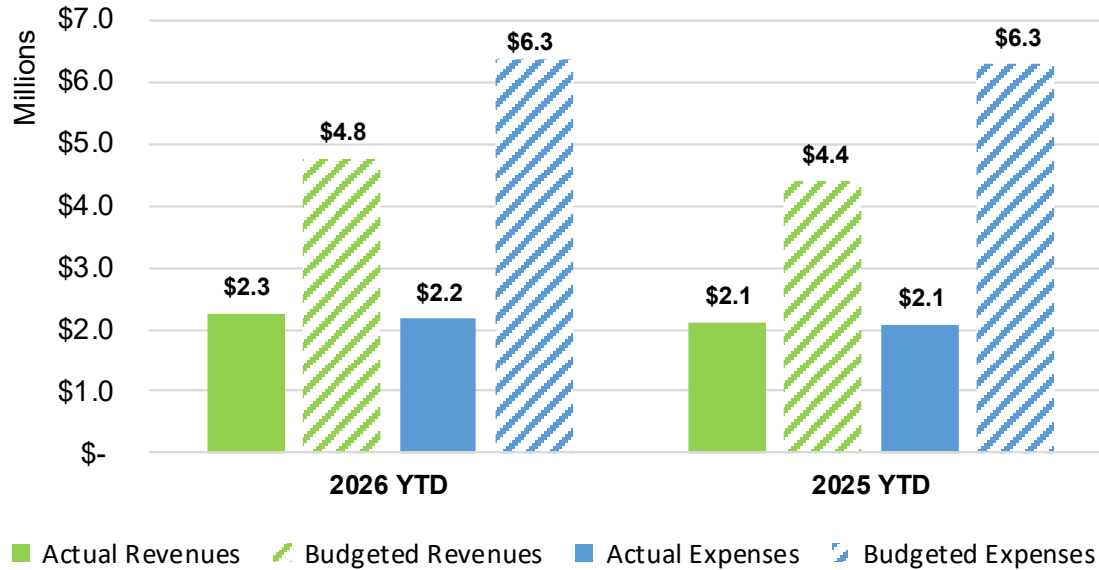
FY 2025			
	Revised Budget	Actual	% of Budget
Revenues	\$ 873,008	\$ 411,480	47.1%
Expenses	873,008	426,346	48.8%
Net	\$ -	\$ (14,866)	

Target = 50% of Budget



# Hotel Tax Fund

FY 2026 YTD as of March 31, 2026



	FY 2026		
	Revised Budget	Actual	% of Budget
Revenues	\$ 4,760,647	\$ 2,261,949	47.5%
Expenses	6,346,954	2,163,541	34.1%
Net	<u>\$ (1,586,307)</u>	<u>\$ 98,408</u>	

	FY 2025		
	Revised Budget	Actual	% of Budget
Revenues	\$ 4,387,678	\$ 2,115,331	48.2%
Expenses	6,271,669	2,086,414	33.3%
Net	<u>\$ (1,883,991)</u>	<u>\$ 28,917</u>	

Target = 50% of Budget