



City of San Marcos

Quarterly Financial Report

Quarter Ended June 30, 2025

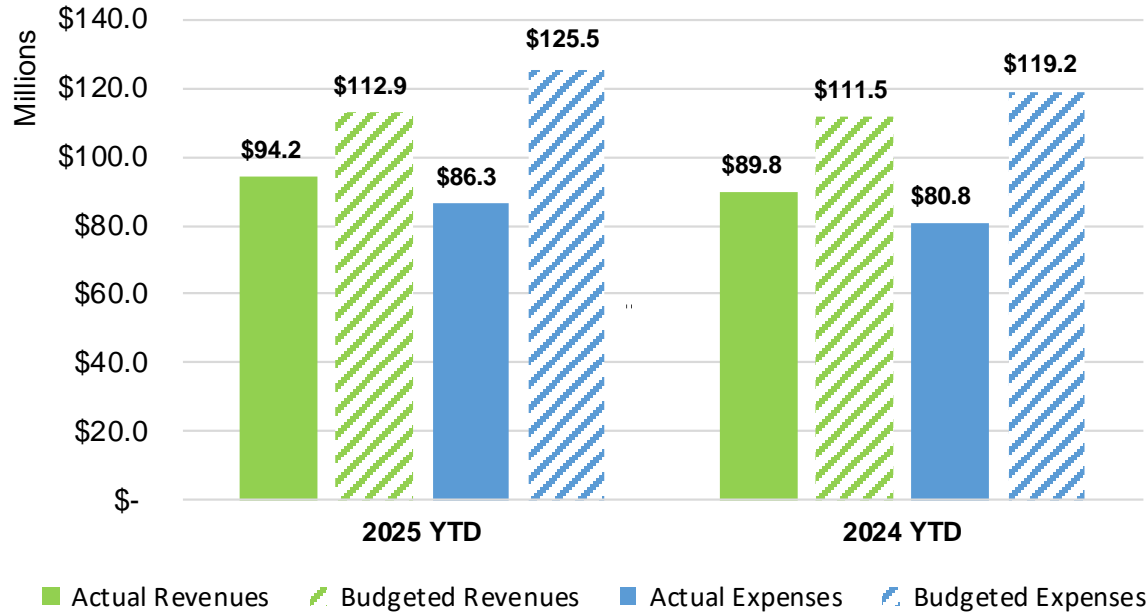
**Unaudited Interim Financial Report*

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General Fund

FY 2025 YTD as of June 30, 2025



FY 2025			
	Revised Budget	Actual	% of Budget
Revenues	\$ 112,909,173	\$ 94,245,563	83.5%
Expenses	125,542,392	86,291,170	68.7%
Net	<u>\$ (12,633,219)</u>	<u>\$ 7,954,393</u>	

FY 2024			
	Revised Budget	Actual	% of Budget
Revenues	\$ 111,489,597	\$ 89,826,911	80.6%
Expenses	119,180,019	80,750,321	67.8%
Net	<u>\$ (7,690,422)</u>	<u>\$ 9,076,590</u>	

Target = 75% of Budget

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General Fund Revenues by Category

FY 2025 YTD as of June 30, 2025

Revenue Category	2025 Revised Budget	2025 Actual	% of Budget	2024 Revised Budget	2024 Actual	% of Budget
Property Tax	\$ 39,071,814	\$ 39,040,711	99.92%	\$ 36,983,186	\$ 36,657,003	99.12%
Sales Tax	39,035,250	28,641,595	73.37%	42,150,789	28,765,986	68.25%
Franchise fees & other taxes	14,072,883	10,327,036	73.38%	13,082,652	9,573,030	73.17%
Operating Transfers	8,930,562	6,722,862	75.28%	8,411,333	6,436,088	76.52%
Licenses & Permits	5,358,298	3,892,999	72.65%	5,347,527	2,972,149	55.58%
Interest Income	2,027,500	1,800,615	88.81%	1,525,000	2,033,629	133.35%
Revenue from other agencies	1,160,068	1,524,504	131.42%	1,120,600	1,078,799	96.27%
Charges for Services	1,087,114	725,560	66.74%	947,400	839,946	88.66%
Other Revenue	1,087,001	668,606	61.51%	945,310	775,751	82.06%
Fines & Penalties	1,078,683	901,075	83.53%	975,800	694,530	71.18%
	\$ 112,909,173	\$ 94,245,563	83.47%	\$ 111,489,597	\$ 89,826,911	80.57%

Target = 75% of budget

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General Fund Expenditures by Category

FY 2025 YTD as of June 30, 2025

Expenditure Category	2025			2024		
	Revised Budget	2025 Actual	% of Budget	Revised Budget	2024 Actual	% of Budget
Personnel	\$ 80,430,266	\$ 57,584,088	71.60%	\$ 75,683,143	\$ 54,170,955	71.58%
Contracted Services	14,834,505	9,699,428	65.38%	15,197,950	8,670,319	57.05%
Other Charges	9,092,548	6,151,470	67.65%	9,920,574	6,031,163	60.79%
Operating Transfers	8,570,597	8,241,530	96.16%	6,800,196	6,315,897	92.88%
Materials and Supplies	7,233,910	3,098,603	42.83%	8,581,944	4,308,138	50.20%
Capital Outlay	4,488,748	1,150,006	25.62%	2,127,924	890,932	41.87%
Social Services	891,818	366,045	41.04%	868,288	362,917	41.80%
	<u>\$ 125,542,392</u>	<u>\$ 86,291,170</u>	<u>68.73%</u>	<u>\$ 119,180,019</u>	<u>\$ 80,750,321</u>	<u>67.75%</u>

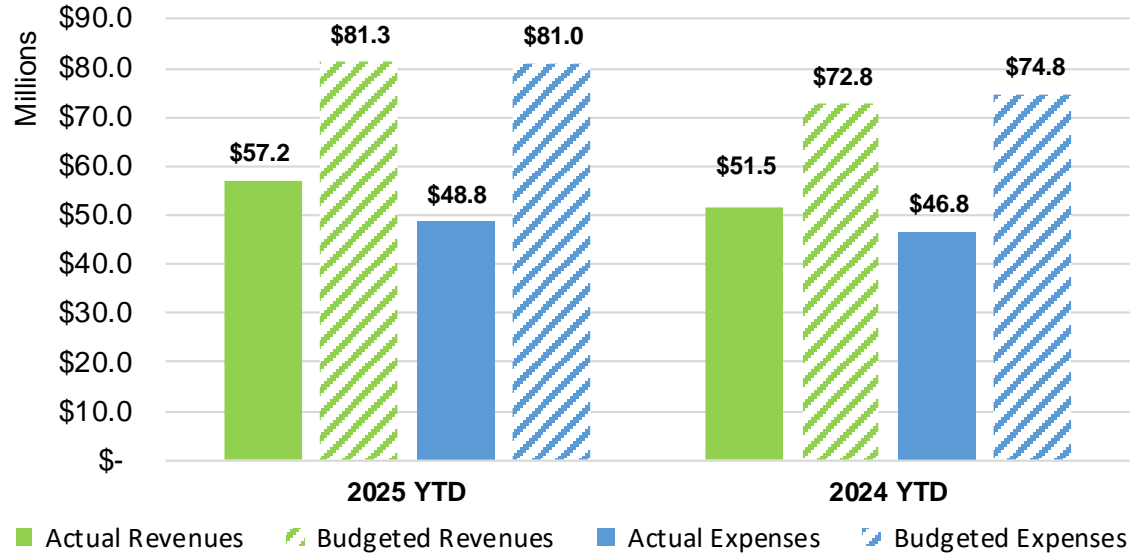
Target = 75% of budget

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Electric Utility

FY 2025 YTD as of June 30, 2025



FY 2025			
	Revised Budget	Actual	% of Budget
Revenues	\$ 81,309,572	\$ 57,183,954	70.3%
Expenses	81,034,482	48,797,849	60.2%
Net	\$ 275,090	\$ 8,386,105	

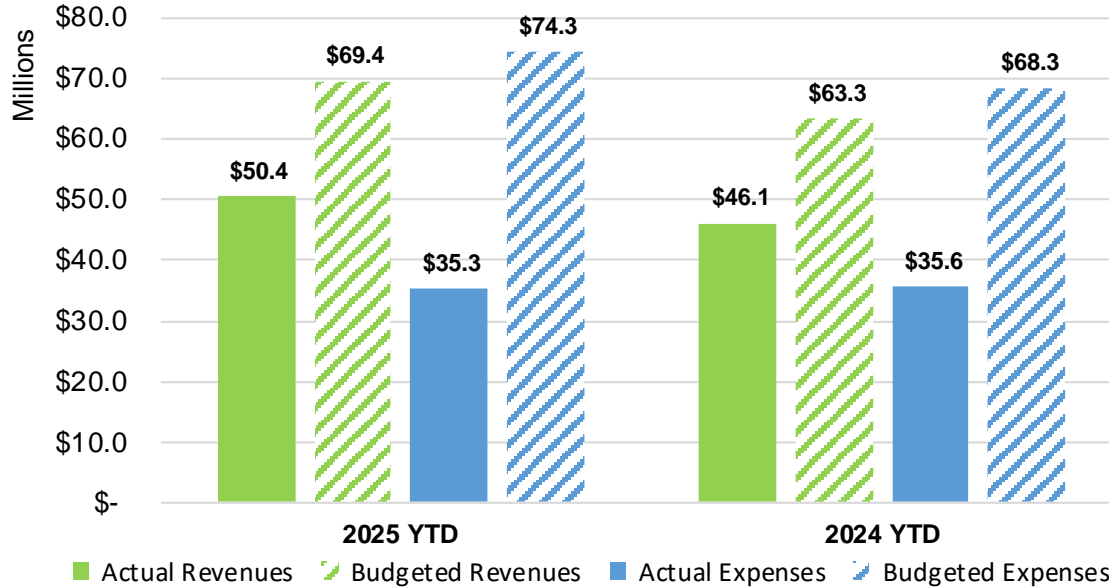
FY 2024			
	Revised Budget	Actual	% of Budget
Revenues	\$ 72,780,857	\$ 51,483,808	70.7%
Expenses	74,750,096	46,797,451	62.6%
Net	\$ (1,969,239)	\$ 4,686,357	

Target = 75% of Budget



Water/Wastewater Utility

FY 2025 YTD as of June 30, 2025



FY 2025			
	Revised Budget	Actual	% of Budget
Revenues	\$ 69,422,652	\$ 50,421,829	72.6%
Expenses	74,284,362	35,343,192	47.6%
Net	\$ (4,861,710)	\$ 15,078,637	

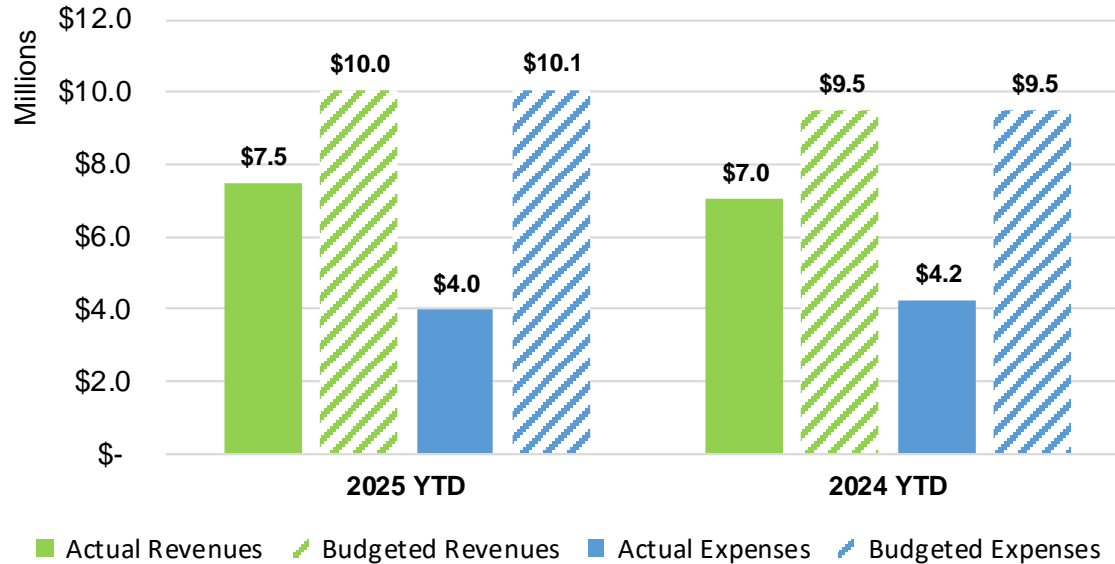
FY 2024			
	Revised Budget	Actual	% of Budget
Revenues	\$ 63,256,984	\$ 46,066,172	72.8%
Expenses	68,328,651	35,576,915	52.1%
Net	\$ (5,071,667)	\$ 10,489,257	

Target = 75% of Budget



Stormwater Management

FY 2025 YTD as of June 30, 2025



FY 2025			
	Revised Budget	Actual	% of Budget
Revenues	\$ 10,039,433	\$ 7,468,757	74.4%
Expenses	10,051,118	3,984,110	39.6%
Net	\$ (11,685)	\$ 3,484,647	

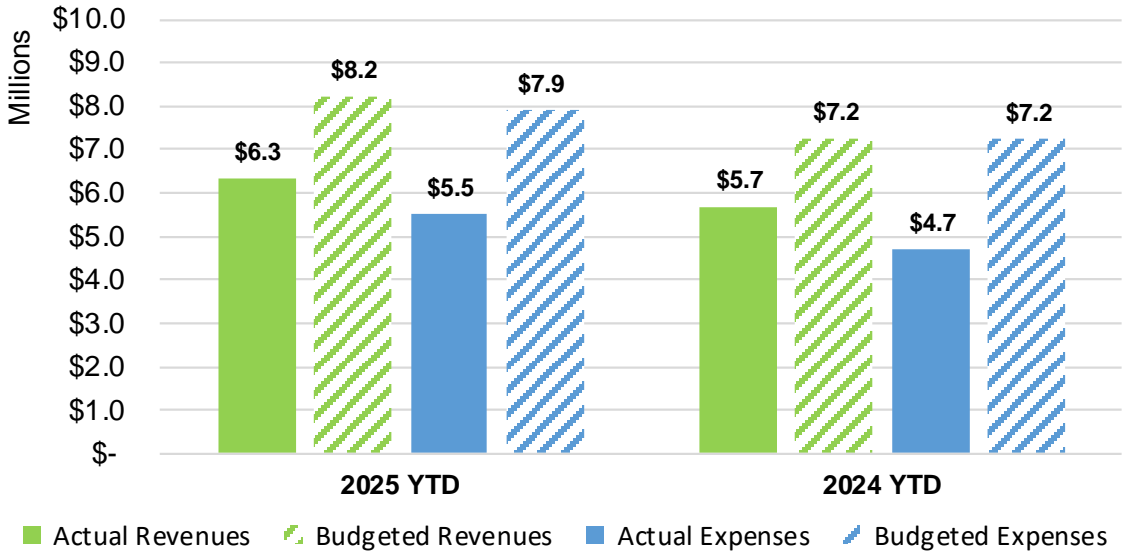
FY 2024			
	Revised Budget	Actual	% of Budget
Revenues	\$ 9,475,184	\$ 7,045,585	74.4%
Expenses	9,478,246	4,246,033	44.8%
Net	\$ (3,062)	\$ 2,799,552	

Target = 75% of Budget



Resource Recovery

FY 2025 YTD as of June 30, 2025



FY 2025			
	Revised Budget	Actual	% of Budget
Revenues	\$ 8,225,356	\$ 6,338,885	77.1%
Expenses	7,902,512	5,495,691	69.5%
Net	\$ 322,844	\$ 843,194	

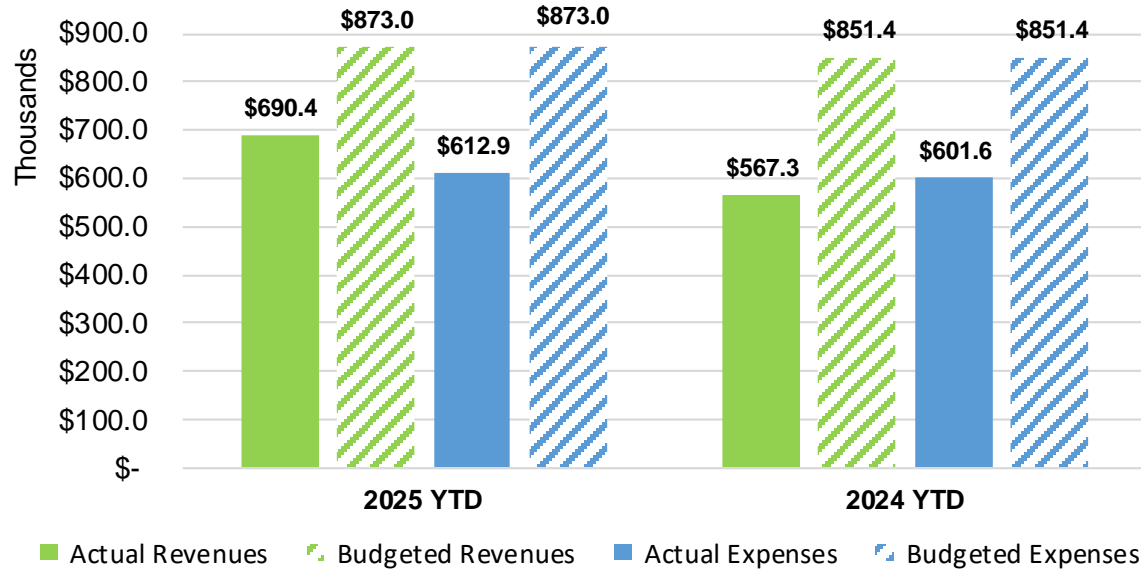
FY 2024			
	Revised Budget	Actual	% of Budget
Revenues	\$ 7,243,073	\$ 5,678,001	78.4%
Expenses	7,233,884	4,696,532	64.9%
Net	\$ 9,189	\$ 981,469	

Target = 75% of Budget



Airport Fund

FY 2025 YTD as of June 30, 2025



FY 2025			
	Revised Budget	Actual	% of Budget
Revenues	\$ 873,008	\$ 690,407	79.1%
Expenses	873,008	612,875	70.2%
Net	\$ -	\$ 77,532	

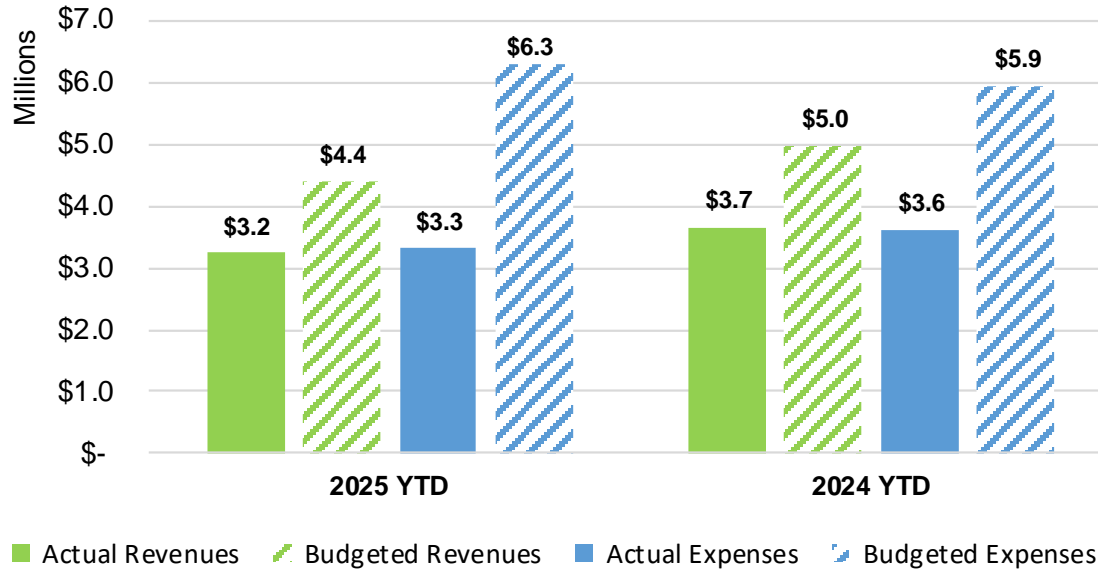
FY 2024			
	Revised Budget	Actual	% of Budget
Revenues	\$ 851,387	\$ 567,288	66.6%
Expenses	851,387	601,587	70.7%
Net	\$ -	\$ (34,299)	

Target = 75% of Budget



Hotel Tax Fund

FY 2025 YTD as of June 30, 2025



FY 2025			
	Revised Budget	Actual	% of Budget
Revenues	\$ 4,387,678	\$ 3,239,001	73.8%
Expenses	6,271,669	3,306,162	52.7%
Net	\$ (1,883,991)	\$ (67,161)	

FY 2024			
	Revised Budget	Actual	% of Budget
Revenues	\$ 4,964,188	\$ 3,660,446	73.7%
Expenses	5,930,859	3,622,462	61.1%
Net	\$ (966,671)	\$ 37,984	

Target = 75% of Budget