



City of San Marcos

Quarterly Financial Report

Quarter Ended March 31, 2025

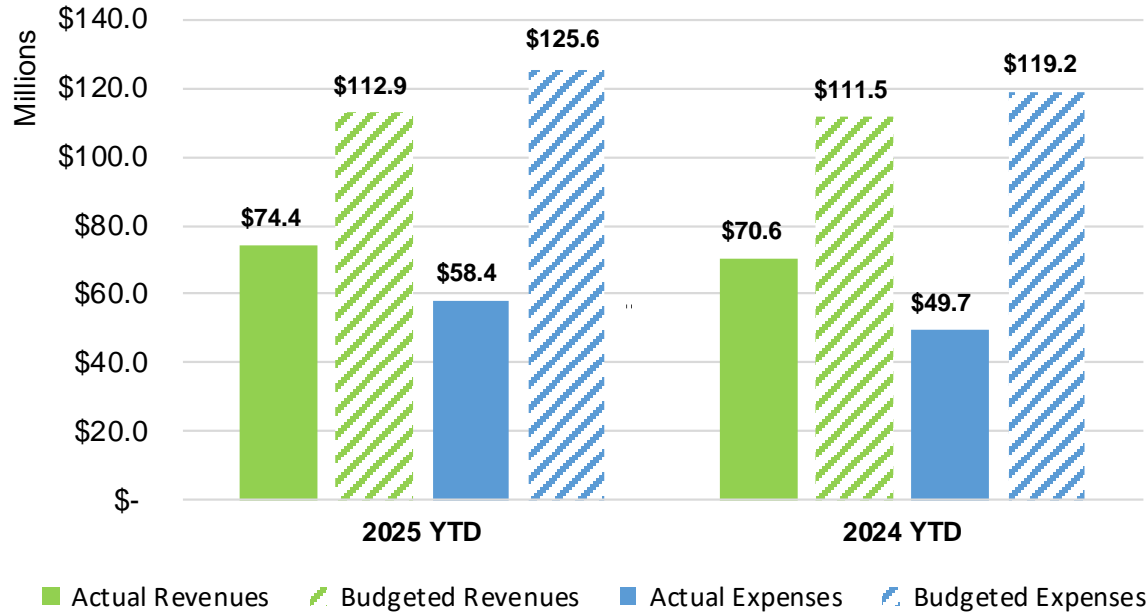
**Unaudited Interim Financial Report*

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General Fund

FY 2025 YTD as of March 31, 2025



FY 2025			
	Adopted Budget	Actual	% of Budget
Revenues	\$ 112,909,173	\$ 74,364,795	65.9%
Expenses	125,553,732	58,356,598	46.5%
Net	<u>\$ (12,644,559)</u>	<u>\$ 16,008,197</u>	

FY 2024			
	Adopted Budget	Actual	% of Budget
Revenues	\$ 111,489,597	\$ 70,576,982	63.3%
Expenses	119,180,019	49,657,801	41.7%
Net	<u>\$ (7,690,422)</u>	<u>\$ 20,919,181</u>	

Target = 50% of Budget

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General Fund Revenues by Category

FY 2025 YTD as of March 31, 2025

Revenue Category	2025 Revised Budget	2025 Actual	% of Budget	2024 Revised Budget	2024 Actual	% of Budget
Property Tax	\$ 39,071,814	\$ 38,529,800	98.61%	\$ 36,983,186	\$ 35,954,990	97.22%
Sales Tax	39,035,250	19,259,364	49.34%	42,150,789	19,439,913	46.12%
Franchise fees & other taxes	14,072,883	6,733,115	47.84%	13,082,652	6,083,097	46.50%
Operating Transfers	8,930,562	4,474,335	50.10%	8,411,333	4,319,291	51.35%
Licenses & Permits	5,358,298	2,441,064	45.56%	5,347,527	1,947,236	36.41%
Interest Income	2,027,500	1,202,440	59.31%	1,525,000	1,141,383	74.84%
Revenue from other agencies	1,160,068	177,609	15.31%	1,120,600	183,309	16.36%
Other Revenue	1,097,001	541,928	49.40%	945,310	620,493	65.64%
Fines & Penalties	1,078,683	595,936	55.25%	975,800	434,051	44.48%
Charges for Services	1,077,114	409,204	37.99%	947,400	453,219	47.84%
	\$ 112,909,173	\$ 74,364,795	65.86%	\$ 111,489,597	\$ 70,576,982	63.30%

Target = 50% of budget

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General Fund Expenditures by Category

FY 2025 YTD as of March 31, 2025

Expenditure Category	2025	2025	% of	2024	2024	% of
	Revised Budget			Revised Budget		
		Actual	Budget		Actual	Budget
Personnel	\$ 80,412,206	\$ 36,468,665	45.35%	\$ 75,683,143	\$ 34,035,068	44.97%
Contracted Services	14,608,811	6,809,437	46.61%	15,197,950	5,461,223	35.93%
Other Charges	9,289,634	4,560,713	49.09%	9,920,574	4,571,298	46.08%
Operating Transfers	8,630,597	7,652,464	88.67%	6,800,196	2,168,598	31.89%
Materials and Supplies	7,233,910	1,942,279	26.85%	8,581,944	2,394,162	27.90%
Capital Outlay	4,486,756	742,160	16.54%	2,127,924	706,957	33.22%
Social Services	891,818	180,880	20.28%	868,288	320,495	36.91%
	<u>\$ 125,553,732</u>	<u>\$ 58,356,598</u>	<u>46.48%</u>	<u>\$ 119,180,019</u>	<u>\$ 49,657,801</u>	<u>41.67%</u>

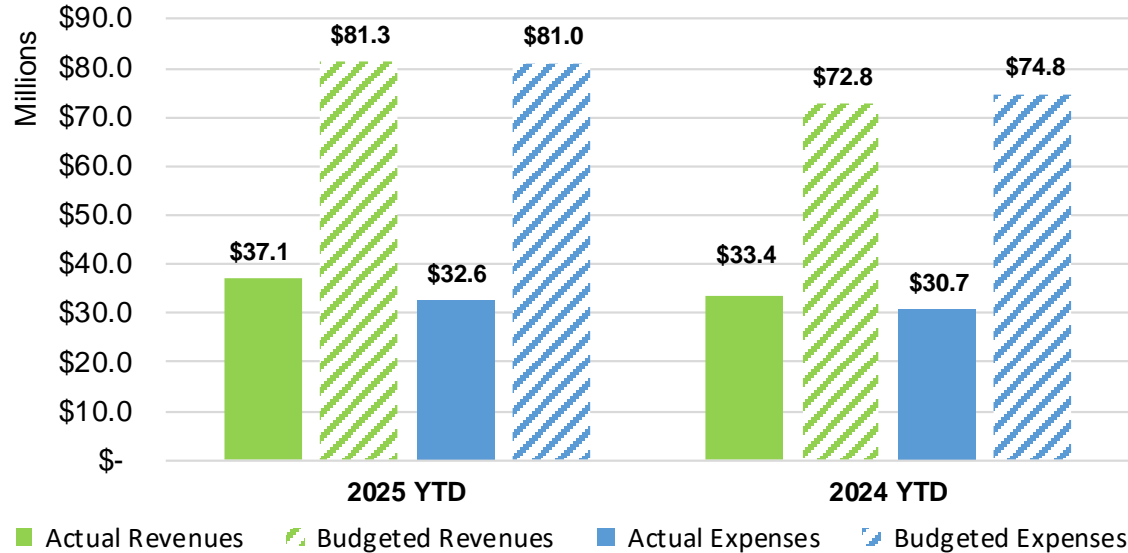
Target = 50% of budget

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Electric Utility

FY 2025 YTD as of March 31, 2025



FY 2025			
	Adopted Budget	Actual	% of Budget
Revenues	\$ 81,309,572	\$ 37,066,327	45.6%
Expenses	81,034,482	32,562,672	40.2%
Net	\$ 275,090	\$ 4,503,655	

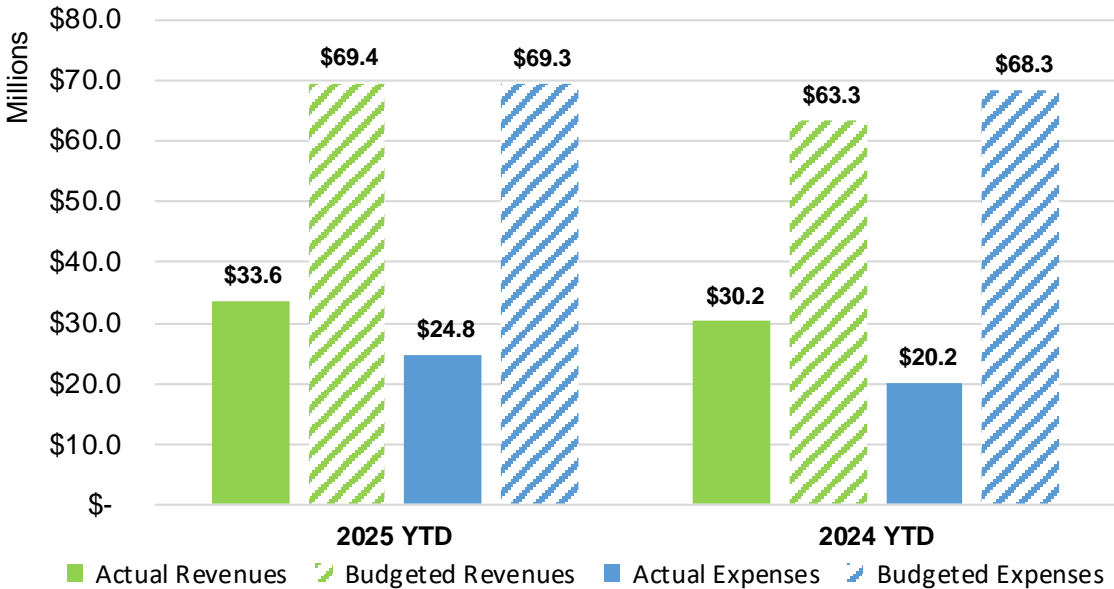
FY 2024			
	Adopted Budget	Actual	% of Budget
Revenues	\$ 72,780,857	\$ 33,390,116	45.9%
Expenses	74,750,096	30,735,456	41.1%
Net	\$ (1,969,239)	\$ 2,654,660	

Target = 50% of Budget



Water/Wastewater Utility

FY 2025 YTD as of March 31, 2025



FY 2025			
	Adopted Budget	Actual	% of Budget
Revenues	\$ 69,422,652	\$ 33,557,711	48.3%
Expenses	69,284,362	24,780,117	35.8%
Net	\$ 138,290	\$ 8,777,594	

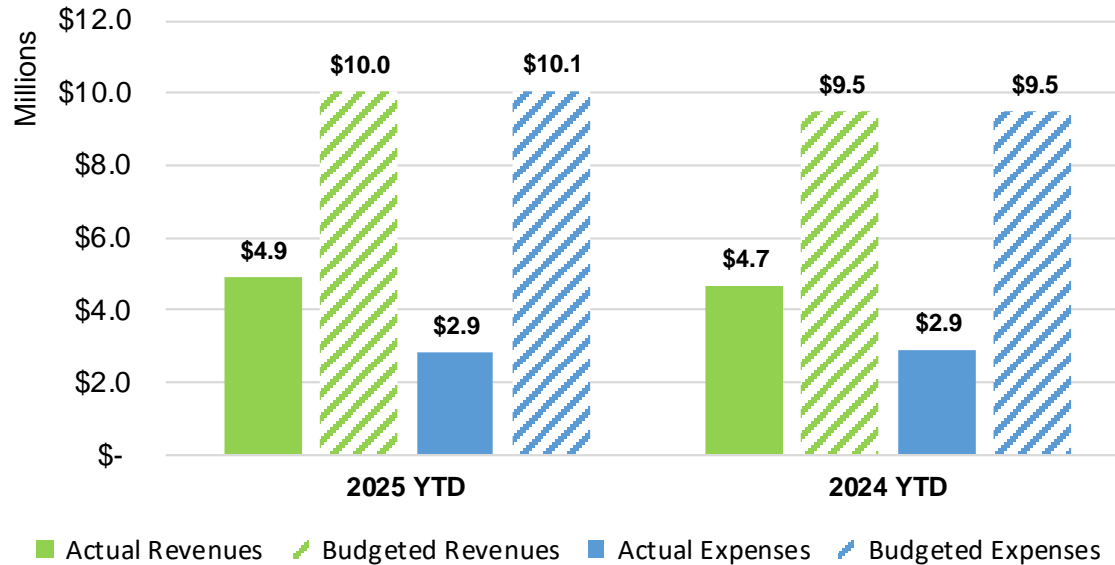
FY 2024			
	Adopted Budget	Actual	% of Budget
Revenues	\$ 63,256,984	\$ 30,249,669	47.8%
Expenses	68,328,651	20,171,270	29.5%
Net	\$ (5,071,667)	\$ 10,078,399	

Target = 50% of Budget



Stormwater Management

FY 2025 YTD as of March 31, 2025



FY 2025			
	Adopted Budget	Actual	% of Budget
Revenues	\$ 10,039,433	\$ 4,916,048	49.0%
Expenses	10,051,118	2,852,235	28.4%
Net	\$ (11,685)	\$ 2,063,813	

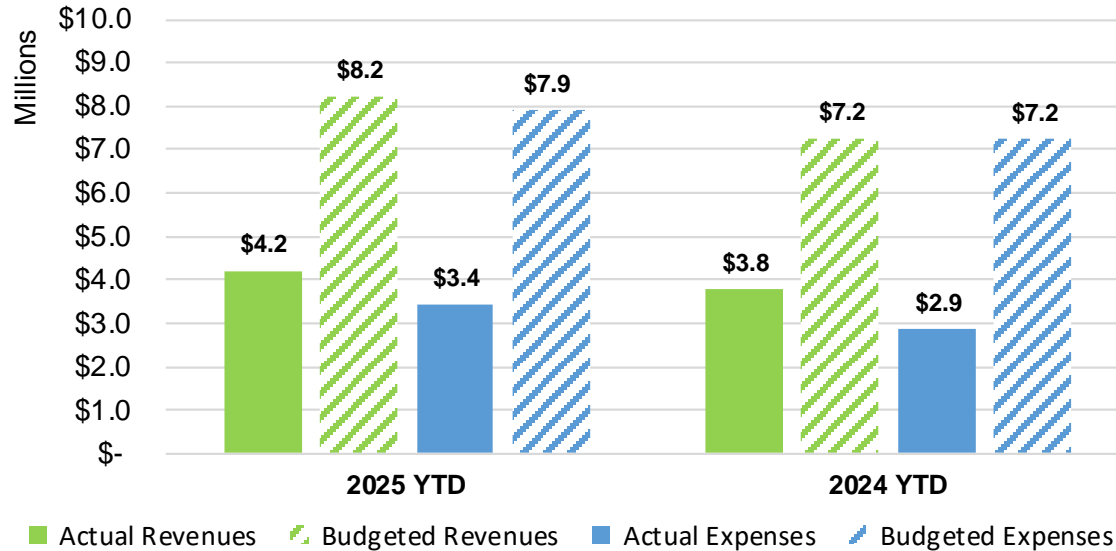
FY 2024			
	Adopted Budget	Actual	% of Budget
Revenues	\$ 9,475,184	\$ 4,695,048	49.6%
Expenses	9,478,246	2,924,009	30.8%
Net	\$ (3,062)	\$ 1,771,039	

Target = 50% of Budget



Resource Recovery

FY 2025 YTD as of March 31, 2025



FY 2025			
	Adopted Budget	Actual	% of Budget
Revenues	\$ 8,225,356	\$ 4,214,411	51.2%
Expenses	7,902,512	3,444,619	43.6%
Net	\$ 322,844	\$ 769,792	

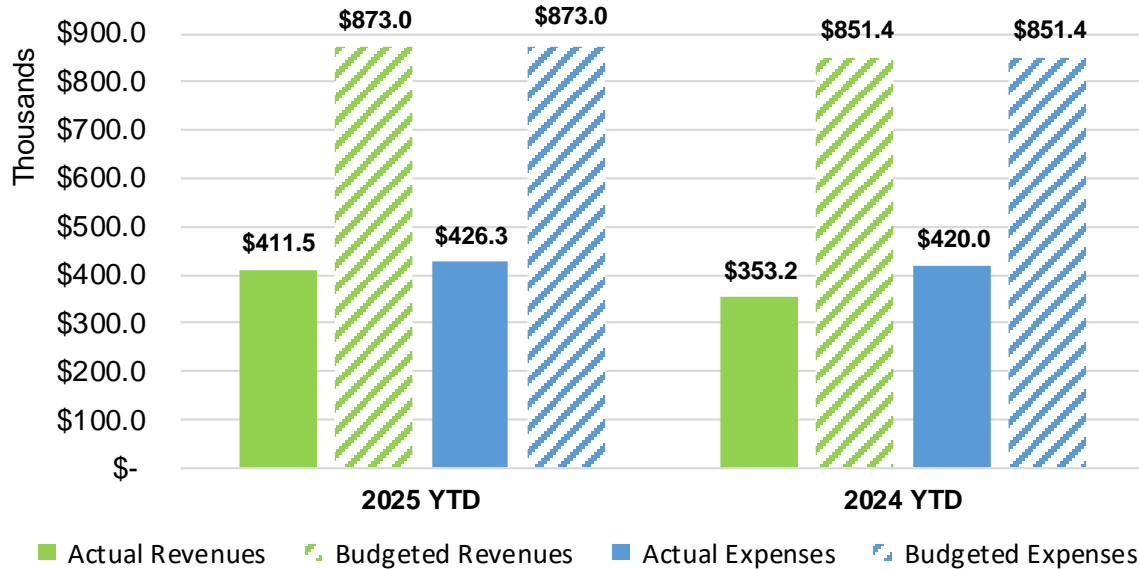
FY 2024			
	Adopted Budget	Actual	% of Budget
Revenues	\$ 7,243,073	\$ 3,785,926	52.3%
Expenses	7,233,884	2,868,939	39.7%
Net	\$ 9,189	\$ 916,987	

Target = 50% of Budget



Airport Fund

FY 2025 YTD as of March 31, 2025



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

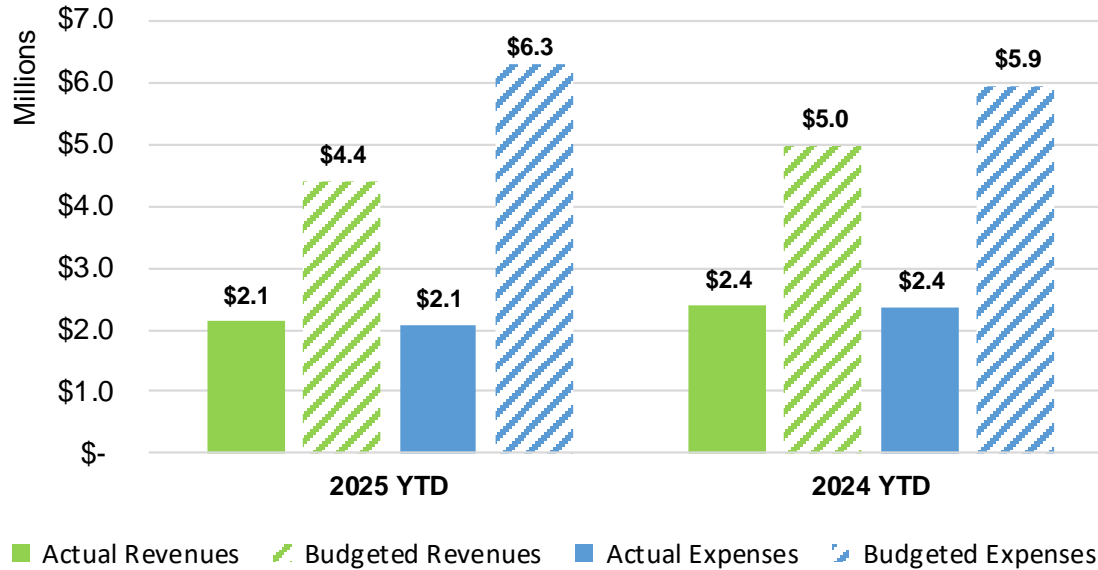
FY 2024			
	Adopted Budget	Actual	% of Budget
Revenues	\$ 851,387	\$ 353,185	41.5%
Expenses	851,387	419,968	49.3%
Net	\$ -	\$ (66,783)	

Target = 50% of Budget



Hotel Tax Fund

FY 2025 YTD as of March 31, 2025



FY 2025			
	Adopted Budget	Actual	% of Budget
Revenues	\$ 4,387,678	\$ 2,127,099	48.5%
Expenses	6,271,669	2,069,427	33.0%
Net	\$ (1,883,991)	\$ 57,672	

FY 2024			
	Adopted Budget	Actual	% of Budget
Revenues	\$ 4,964,188	\$ 2,383,811	48.0%
Expenses	5,930,859	2,358,893	39.8%
Net	\$ (966,671)	\$ 24,918	

Target = 50% of Budget