

**City of San Marcos  
2016-17 Revenue & Expenditure Analysis  
March 31, 2017**

	Adopted Budget	Y-T-D Trend Estimate	Y-T-D Actual	Y-T-D % to Budget	Favorable ( Unfavorable ) \$ Variance	% Variance	M-T-D Trend Estimate	M-T-D Actual	Favorable ( Unfavorable ) \$ Variance	% Variance	
<b>Revenues:</b>											
General Fund	63,244,029	36,675,641	34,864,268	55.13%	(1,811,373)	-4.94%	4,116,236	3,352,979	(763,257)	-18.54%	MTD / YTD-reduction in sales tax collections, timing of collection on other agency contracts
Debt Service Fund	13,804,890	10,509,610	10,509,610	76.13%	-	0.00%	206,862	206,862	-	0.00%	
Hotel Tax Fund	4,044,036	1,798,237	1,721,007	42.56%	(77,230)	-4.29%	391,132	372,242	(18,890)	-4.83%	MTD / YTD decrease in P4 rev Year/Year Delay on new hotels opening
Water WasterWater Fund	37,692,653	18,123,523	17,371,323	46.09%	(752,200)	-4.15%	2,901,885	2,835,890	(65,996)	-2.27%	MTD / YTD wetter season, timing of collection on other revenue - BABs receipt
Drainage Fund	4,243,339	2,130,686	2,073,608	48.87%	(57,078)	-2.68%	358,341	348,655	(9,686)	-2.70%	MTD / YTD timing of collection on other revenue - BABs receipt
Electric Fund	58,724,490	26,247,140	25,738,654	43.83%	(508,487)	-1.94%	4,123,783	4,160,646	36,863	0.89%	MTD / YTD milder weather
Airport	528,645	234,619	213,323	40.35%	(21,295)	-9.08%	30,305	33,226	2,921	9.64%	MTD timing of collection on airport agriculture lease
<b>Total</b>	<b>182,282,082</b>	<b>95,719,456</b>	<b>92,491,793</b>		<b>(3,227,664)</b>		<b>12,128,544</b>	<b>11,310,500</b>	<b>(818,044)</b>		
<b>Expenditures:</b>											
General Fund	65,795,423	29,559,396	29,073,832	44.19%	485,563	1.64%	6,447,810	6,013,550	434,260	6.73%	MTD/YTD-timing of payments on contracts, salary savings
Debt Service Fund	13,285,457	3,599,383	3,599,383	27.09%	-		39,540	39,540			
Hotel Tax Fund	4,647,764	2,074,159	1,657,312	35.66%	416,846	20.10%	334,938	295,065	39,873	11.90%	MTD / YTD - timing of payments on contracts & CVB internal dept, no qtr payment
Water WasterWater Fund	36,782,723	13,249,817	12,386,552	33.67%	863,265	6.52%	1,765,297	1,382,549	382,748	21.68%	YTD-timing of payments on contracts, prof srvc agrmnts
Drainage Fund	4,322,372	1,186,486	1,483,149	34.31%	(296,663)	-25.00%	114,866	129,401	(14,535)	-12.65%	MTD / YTD - timing of payments on contracts and capital outlay purch
Electric Fund	57,864,311	24,858,218	23,954,676	41.40%	903,543	3.63%	3,912,095	3,862,206	49,889	1.28%	MTD / YTD - timing of payments on contracts
Airport	526,002	242,458	211,995	40.30%	30,463	12.56%	24,246	34,148	(9,902)	0.00%	MTD / YTD - timing of payments on prof srvc contracts
<b>Total</b>	<b>183,224,051</b>	<b>74,769,917</b>	<b>72,366,901</b>		<b>2,403,017</b>		<b>12,638,793</b>	<b>11,756,460</b>	<b>882,333</b>		