

**City of San Marcos
FY 2019 Revenue & Expenditure Analysis
December 31, 2018**

	Adopted Budget	YTD Trend Estimate	YTD Actual	Favorable/ (Unfavorable) Variance	YTD % Variance	QTD Trend Estimate	QTD Actual	Favorable/ (Unfavorable) Variance	QTD % Variance	
Revenues:										
General Fund	80,338,645	32,783,431	33,569,543	786,112	2.40%	32,783,431	33,569,543	786,112	2.40%	YTD Sales tax above budget \$1.2M, City owned utility franchise \$300K below budget, other fees trending below budget
Stormwater Managment Fund	5,838,920	1,402,757	1,423,194	20,438	1.46%	1,402,757	1,423,194	20,438	1.46%	
Electric Fund	62,843,735	14,333,293	13,733,907	(599,386)	-4.18%	14,333,293	13,733,907	(599,386)	-4.18%	YTD Due to mild weather, lower consumption
Water WasterWater Fund	43,192,537	10,207,366	8,448,984	(1,758,382)	-17.23%	10,207,366	8,448,984	(1,758,382)	-17.23%	YTD Due to mild weather, lower consumption
Resource Recovery Fund	4,412,733	1,047,604	1,145,533	97,929	9.35%	1,047,604	1,145,533	97,929	9.35%	YTD Higher customer growth than budgeted in the first quarter
Airport Fund	598,816	123,927	127,249	3,322	2.68%	123,927	127,249	3,322	2.68%	
Hotel Tax Fund	3,744,494	827,525	876,040	48,515	5.86%	827,525	876,040	48,515	5.86%	YTD Addition of La Quinta collections
Total	200,969,880	60,725,903	59,324,451	(1,401,452)		60,725,903	59,324,451	(1,401,452)		
Expenditures:										
General Fund	80,629,547	18,652,519	18,300,408	352,111	1.89%	18,652,519	18,300,408	352,111	1.89%	
Stormwater Managment Fund	5,549,362	473,868	344,040	129,827	27.40%	473,868	344,040	129,827	27.40%	YTD Timing of payments on contracts and equipment purchases
Electric Fund	62,883,690	14,208,263	12,850,454	1,357,808	9.56%	14,208,263	12,850,454	1,357,808	9.56%	YTD Lower cost of power due to consumption, personnel vacancies, lower franchise fees expense due to lower revenue
Water Wastewater Fund	42,855,300	5,727,740	5,146,023	581,718	10.16%	5,727,740	5,146,023	581,718	10.16%	YTD Lower franchise fees expense due to lower revenue, contract payment timing
Resource Recovery Fund	4,438,889	670,270	468,245	202,025	30.14%	670,270	468,245	202,025	30.14%	YTD Contract payment timing
Airport Fund	598,882	126,159	149,512	(23,353)	-18.51%	126,159	149,512	(23,353)	-18.51%	YTD Contract payment timing
Hotel Tax Fund	3,582,800	825,537	709,463	116,074	14.06%	825,537	709,463	116,074	0.00%	YTD Advertising contract payment timing
Total	200,538,471	40,684,355	37,968,145	2,716,210		40,684,355	37,968,145	2,716,210		