

City of San Marcos  
2017-18 Revenue & Expenditure Analysis  
March 31, 2018

	Adopted Budget	Y-T-D Trend Estimate	Y-T-D Actual	Y-T-D % to Budget	Favorable ( Unfavorable ) \$    Variance	% Variance	Q-T-D Trend Estimate	Q-T-D Actual	Favorable ( Unfavorable ) \$    Variance	% Variance	
Revenues:											
General Fund	71,380,287	42,552,670	44,450,237	62.27%	1,897,567	4.46%	14,453,300	15,446,757	993,458	6.87%	QTD / YTD Sales tax up from trend; timing of collection on external franchise fees & other agencies
StormWater Mngt Fund	4,993,581	2,455,495	2,439,787	48.86%	(15,708)	-0.64%	1,274,375	1,226,302	(48,073)	-3.77%	
Electric Fund	63,593,605	28,400,358	27,438,574	43.15%	(961,785)	-3.39%	14,042,303	13,875,913	(166,390)	-1.18%	QTD / YTD due to mild weather, lower consumption
Water WasterWater Fund	40,403,790	19,308,714	18,329,843	45.37%	(978,871)	-5.07%	9,607,591	9,292,286	(315,304)	-3.28%	YTD revenues are reflecting the slight decrease due to mild weather
Airport Fund	538,340	248,002	212,312	39.44%	(35,690)	-14.39%	122,921	99,735	(23,186)	-18.86%	MTD / YTD Timing of Airport Leases
Hotel Tax Fund	<u>4,103,267</u>	<u>1,819,093</u>	<u>1,690,050</u>	41.19%	<u>(129,042)</u>	-7.09%	<u>916,171</u>	<u>840,079</u>	<u>(76,092)</u>	-8.31%	MTD / YTD hotel tax trend due to lower room rates
<b>Total</b>	<b><u><u>185,012,870</u></u></b>	<b><u><u>94,784,331</u></u></b>	<b><u><u>94,560,803</u></u></b>		<b><u><u>(223,529)</u></u></b>		<b><u><u>40,416,660</u></u></b>	<b><u><u>40,781,073</u></u></b>	<b><u><u>364,412</u></u></b>		
Expenditures:											
General Fund	73,008,043	33,608,182	33,327,841	45.65%	280,341	0.83%	21,209,495	18,471,061	2,738,434	12.91%	QTD/YTD-timing of payments on contracts
StormWater Mngt Fund	4,144,863	1,109,422	1,046,455	25.25%	62,968	5.68%	839,301	800,896	38,405	4.58%	MTD / YTD - timing of payments on contracts
Electric Fund	63,474,870	28,501,248	24,822,022	39.11%	3,679,226	12.91%	13,411,684	12,549,984	861,700	6.42%	QTD / YTD due to lower power purchases, timing of contracts and capital purchases
Water WasterWater Fund	40,515,800	13,759,025	11,974,523	29.56%	1,784,502	12.97%	8,565,817	7,283,844	1,281,973	14.97%	QTD-timing of payments on contracts and capital purchases
Airport Fund	563,046	250,805	251,970	44.75%	(1,164)	-0.46%	117,162	108,101	9,061	7.73%	
Hotel Tax Fund	<u>4,263,939</u>	<u>2,055,629</u>	<u>1,806,349</u>	42.36%	<u>249,280</u>	12.13%	<u>1,079,519</u>	<u>878,769</u>	<u>200,750</u>	0.00%	QTD / YTD - timing of payments on contracts
<b>Total</b>	<b><u><u>185,970,560</u></u></b>	<b><u><u>79,284,312</u></u></b>	<b><u><u>73,229,159</u></u></b>		<b><u><u>6,055,153</u></u></b>		<b><u><u>45,222,977</u></u></b>	<b><u><u>40,092,654</u></u></b>	<b><u><u>5,130,324</u></u></b>		