

City of San Marcos  
2017-18 Revenue & Expenditure Analysis  
June 30, 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	55,930,727	58,282,408	81.65%	2,351,680	4.20%	14,227,877	14,284,143	56,265	0.40%	QTD / YTD Sales tax up from trend; timing of collection on external franchise fees & other agencies
StormWater Mngt Fund	4,993,581	3,685,027	3,678,687	73.67%	(6,340)	-0.17%	1,229,532	1,214,449	(15,083)	-1.23%	
Electric Fund	63,593,605	44,279,283	42,313,853	66.54%	(1,965,430)	-4.44%	15,658,604	14,821,202	(837,402)	-5.35%	QTD / YTD due to mild weather, lower consumption
Water WasterWater Fund	40,403,790	29,173,383	28,619,054	70.83%	(554,329)	-1.90%	9,864,670	10,178,428	313,759	3.18%	YTD revenues are reflecting the slight decrease due to mild weather
Airport Fund	538,340	358,081	297,596	55.28%	(60,485)	-16.89%	110,079	85,285	(24,795)	-22.52%	MTD / YTD Timing of Airport Leases
Hotel Tax Fund	<u>4,103,267</u>	<u>2,905,458</u>	<u>2,710,152</u>	66.05%	<u>(195,306)</u>	-6.72%	<u>1,086,365</u>	<u>1,020,101</u>	<u>(66,264)</u>	-6.10%	MTD / YTD hotel tax trend due to lower room rates
Total	<u><u>185,012,870</u></u>	<u><u>136,331,960</u></u>	<u><u>135,901,750</u></u>		<u><u>(430,210)</u></u>		<u><u>42,177,127</u></u>	<u><u>41,603,608</u></u>	<u><u>(573,519)</u></u>		
Expenditures:											
General Fund	73,008,043	53,719,737	52,893,154	72.45%	826,583	1.54%	18,657,641	17,861,937	795,704	4.26%	QTD/YTD-timing of payments on contracts
StormWater Mngt Fund	4,144,863	1,616,262	1,440,988	34.77%	175,275	10.84%	506,840	394,533	112,307	22.16%	MTD / YTD - timing of payments on contracts
Electric Fund	63,474,870	43,396,610	38,113,268	60.04%	5,283,341	12.17%	14,893,651	13,271,195	1,622,456	10.89%	QTD / YTD due to lower power purchases, timing of contracts and capital purchases
Water WasterWater Fund	40,515,800	21,912,761	19,545,655	48.24%	2,367,106	10.80%	6,684,384	5,005,548	1,678,836	25.12%	QTD-timing of payments on contracts and capital purchases
Airport Fund	563,046	388,060	367,199	65.22%	20,861	5.38%	137,255	115,229	22,025	16.05%	
Hotel Tax Fund	<u>4,263,939</u>	<u>3,166,987</u>	<u>2,907,940</u>	68.20%	<u>259,047</u>	8.18%	<u>1,111,357</u>	<u>1,093,539</u>	<u>17,818</u>	0.00%	QTD / YTD - timing of payments on contracts
Total	<u><u>185,970,560</u></u>	<u><u>124,200,417</u></u>	<u><u>115,268,204</u></u>		<u><u>8,932,213</u></u>		<u><u>41,991,129</u></u>	<u><u>37,741,982</u></u>	<u><u>4,249,147</u></u>		