

CITY OF SAN ANTONIO

3+9

FISCAL YEAR 2020  
FINANCIAL REPORT  
(AS OF DECEMBER 31, 2019)

Prepared by  
Office of Management & Budget and Finance Department  
February 20, 2020





# FY 2020 THREE PLUS NINE BUDGET AND FINANCE REPORT

## REVENUES AND EXPENSES

- 3 MONTH ACTUALS UNAUDITED (OCTOBER 1, 2019 TO DECEMBER 31, 2019)

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All financial data is from the City's financial management system. This is an unaudited financial report.

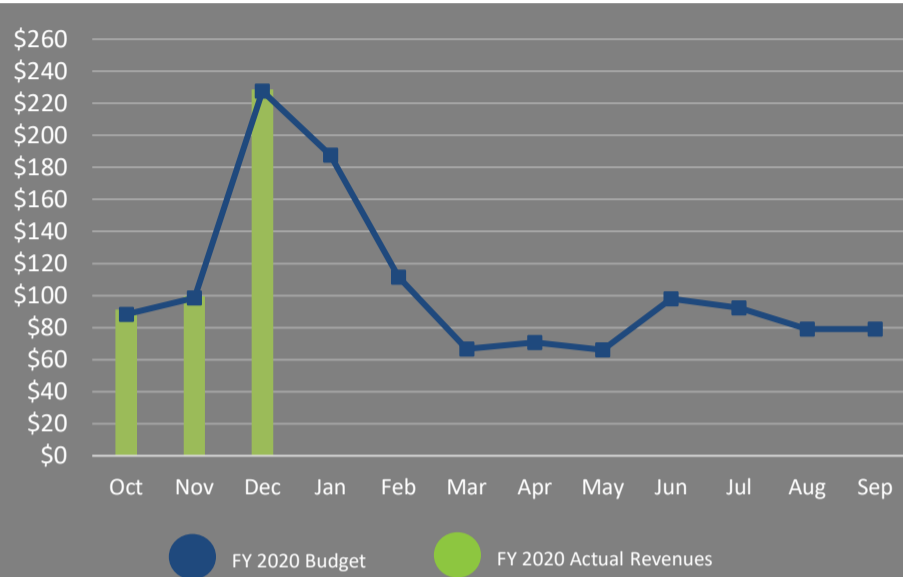


# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

## GENERAL FUND REVENUES

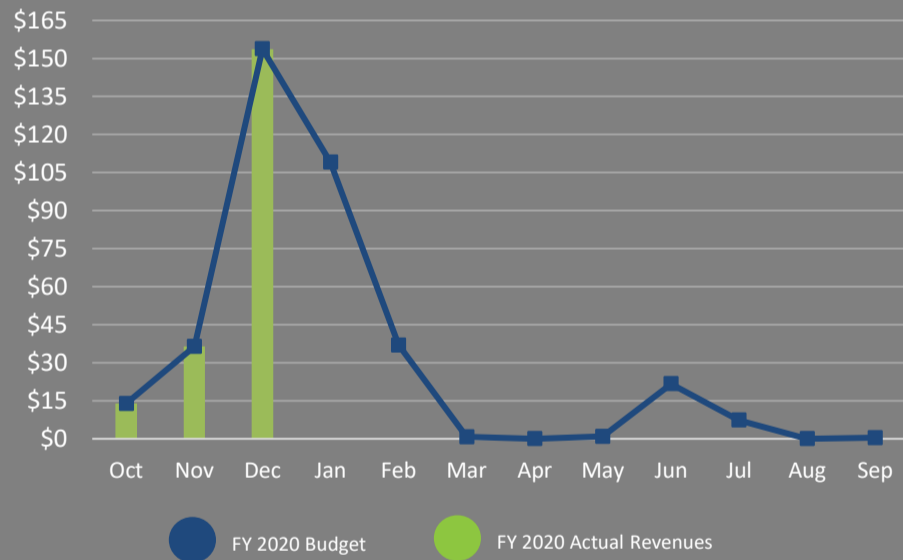
City of San Antonio

### ALL SOURCES (\$ In Millions)



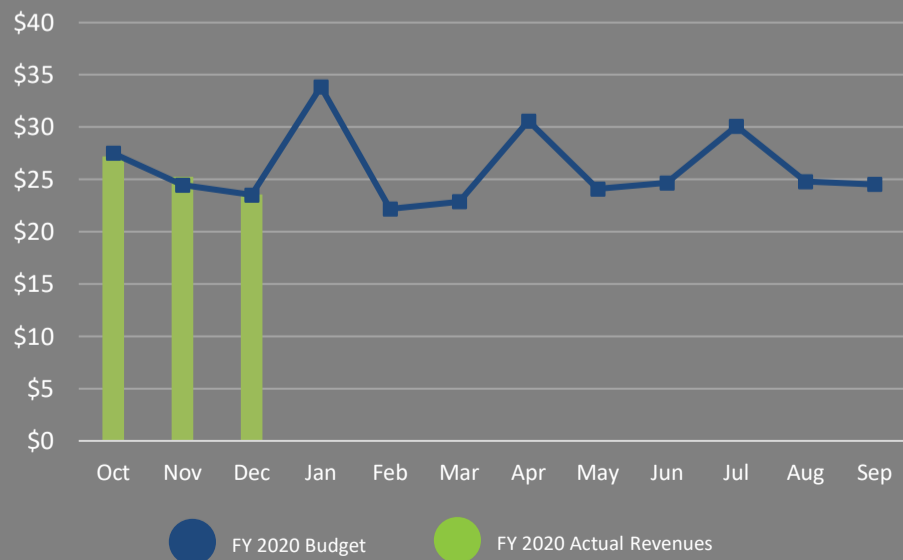
	FY 2020 Adopted Budget	FY 2020 Actuals	Variance to Adopted
Oct	\$ 88.26	\$ 91.23	\$ 2.97
Nov	98.49	99.67	1.18
Dec	227.58	228.73	1.15
Jan	187.74		
Feb	111.46		
Mar	66.65		
Apr	70.82		
May	66.08		
Jun	98.00		
Jul	92.41		
Aug	79.20		
Sep	79.17		
<b>TOTAL</b>	<b>\$ 1,265.85</b>	<b>\$ 419.63</b>	<b>\$ 5.30</b>

### CURRENT PROPERTY TAX (\$ In Millions)



	FY 2020 Adopted Budget	FY 2020 Actuals	Variance to Adopted
Oct	\$ 13.85	\$ 13.85	\$ 0.00
Nov	36.43	36.43	0.00
Dec	153.75	153.75	0.00
Jan	109.19		
Feb	36.96		
Mar	0.81		
Apr	0.00		
May	0.88		
Jun	21.66		
Jul	7.35		
Aug	0.00		
Sep	0.41		
<b>TOTAL</b>	<b>\$ 381.31</b>	<b>\$ 204.04</b>	<b>\$ 0.00</b>

### CITY SALES TAX (\$ In Millions)



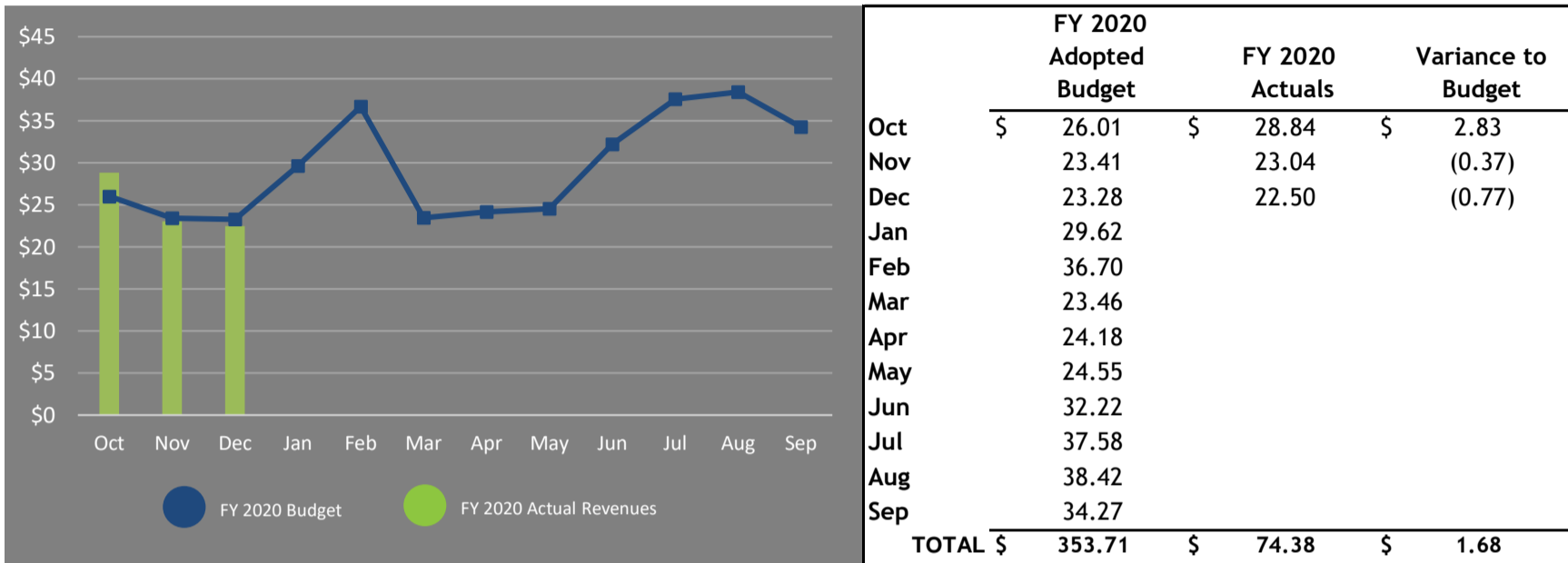
	FY 2020 Adopted Budget	FY 2020 Actuals	Variance to Adopted
Oct	\$ 27.50	\$ 27.19	\$ (0.31)
Nov	24.46	25.27	0.81
Dec	23.50	23.58	0.08
Jan	33.86		
Feb	22.18		
Mar	22.86		
Apr	30.59		
May	24.09		
Jun	24.67		
Jul	30.08		
Aug	24.79		
Sep	24.53		
<b>TOTAL</b>	<b>\$ 313.11</b>	<b>\$ 76.04</b>	<b>\$ 0.58</b>

# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

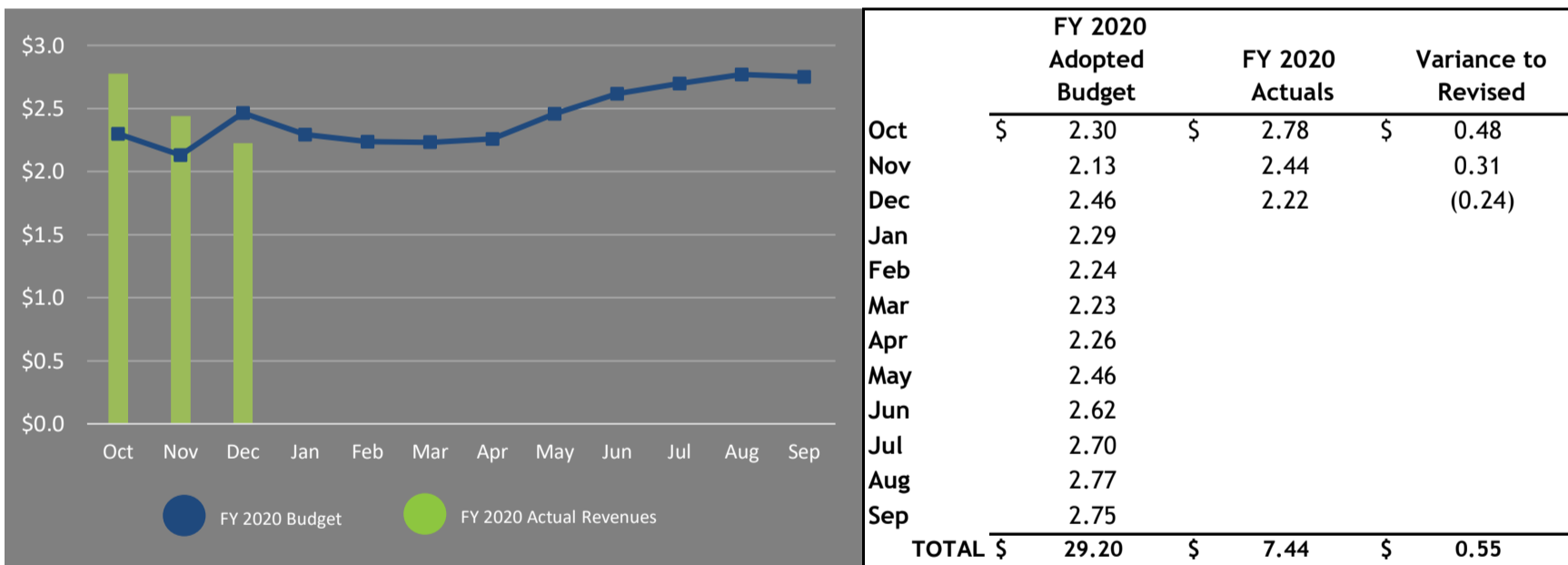
## GENERAL FUND REVENUES

City of San Antonio

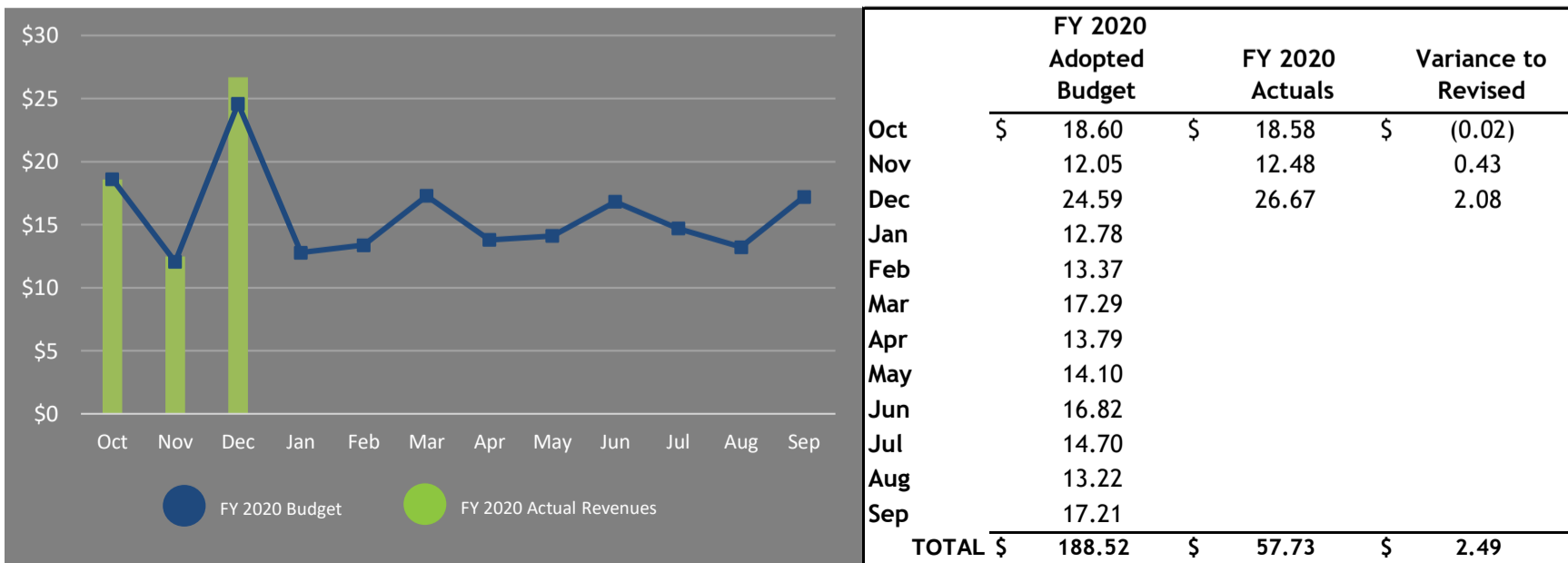
### CPS ENERGY (\$ In Millions)



### SAN ANTONIO WATER SYSTEM (\$ In Millions)



### OTHER GENERAL FUND REVENUES (\$ In Millions)



# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

## GENERAL FUND REVENUES

City of San Antonio

	FY 2020 Adopted Budget <sup>1</sup>	FY 2020 3-Month Budget	FY 2020 3-Month Actuals <sup>2</sup>	3-Month Variance Favorable (Unfavorable)	FY 2020 Estimate	12 Month Variance Favorable (Unfavorable)
<b>AVAILABLE FUNDS</b>						
Beginning Balance	\$ 101,796,053				\$ 116,813,685	\$ 15,017,632
Use of Reserve for Two-Year Budget Plan						
Accounting Adjustment						
<b>Net Balance</b>	<b>\$ 101,796,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 116,813,685</b>	<b>\$ 15,017,632</b>
<b>REVENUES</b>						
Current Property Tax	\$ 381,309,591	\$ 204,038,165	\$ 204,038,165	\$ 0	\$ 381,309,591	\$ 0
1 City Sales Tax	313,112,000	75,462,077	76,041,281	579,204	314,591,204	1,479,204
CPS Energy	353,708,823	72,697,520	74,381,698	1,684,178	353,708,823	0
2 Business and Franchise Taxes	20,287,034	5,310,367	6,478,150	1,167,783	22,954,596	2,667,562
Liquor by the Drink Tax	10,073,418	2,324,797	2,464,556	139,759	10,213,177	139,759
Delinquent Property Tax	1,721,210	480,801	480,801	0	1,721,210	0
Penalty and Interest on Del. Taxes	2,111,000	292,586	357,387	64,801	2,111,000	0
3 Licenses and Permits	9,244,320	5,615,880	5,906,920	291,040	9,717,240	472,920
San Antonio Water System	29,204,702	6,890,740	7,437,487	546,747	29,751,449	546,747
Other Agencies	5,404,718	1,321,702	1,202,826	(118,876)	5,242,293	(162,425)
<b>Charges for Current Services</b>						
4 General Government	4,101,543	698,055	694,135	(3,920)	3,984,889	(116,654)
5 Public Safety	43,470,769	17,128,487	16,662,899	(465,588)	42,862,059	(608,710)
Highways/Streets/Sanitation	1,111,685	246,653	296,655	50,002	1,111,926	241
Health	3,211,813	985,901	1,031,924	46,023	3,042,292	(169,521)
Recreation and Culture	17,583,610	3,618,630	3,857,805	239,175	17,823,420	239,810
6 Fines	10,316,186	2,185,332	1,948,470	(236,862)	9,895,186	(421,000)
<b>Miscellaneous Revenue</b>						
7 Sale of Property	4,447,232	1,610,700	1,726,715	116,015	4,563,806	116,574
Use of Money and Property	2,466,676	588,979	505,077	(83,902)	2,543,241	76,565
8 Interest on Time Deposits	7,177,415	1,592,262	1,571,919	(20,343)	6,121,046	(1,056,369)
Recovery of Expenditures	3,099,263	459,418	465,121	5,703	3,108,343	9,080
9 Miscellaneous	795,785	370,115	1,656,183	1,286,068	2,109,257	1,313,472
Interfund Charges	1,850,000	445,398	462,500	17,102	1,850,000	0
<b>TOTAL OPERATING</b>	<b>\$ 1,225,808,793</b>	<b>\$ 404,364,565</b>	<b>\$ 409,668,675</b>	<b>\$ 5,304,110</b>	<b>\$ 1,230,336,047</b>	<b>\$ 4,527,254</b>
Transfers from Other Funds	\$ 40,042,654	\$ 9,960,815	\$ 9,960,815	\$ 0	\$ 40,042,654	\$ 0
<b>TOTAL OPERATING AND TRANSFERS</b>	<b>\$ 1,265,851,447</b>	<b>\$ 414,325,379</b>	<b>\$ 419,629,490</b>	<b>\$ 5,304,110</b>	<b>\$ 1,270,378,701</b>	<b>\$ 4,527,254</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,367,647,500</b>	<b>\$ 414,325,379</b>	<b>\$ 419,629,490</b>	<b>\$ 5,304,110</b>	<b>\$ 1,387,192,386</b>	<b>\$ 19,544,886</b>

1. Adopted Budget consists of Original Budget for Fiscal Year adjusted for Ordinances approved by City Council throughout the Fiscal Year.

2. Preliminary unaudited actuals pending post-closing adjustments and audit adjustments.

# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

## Variance Explanation

- 1 Sales Tax** - The favorable variance is due to two state law changes which requires internet retailers utilizing 3rd party websites such as Amazon and Etsy to remit sales tax and the second law established a single local tax to be calculated for purposes of collecting the sales tax from online retailers. This local tax is calculated each year and has been set at 8.00% and allocated to appropriate jurisdictions. This change has contributed to an estimated incremental sales tax of \$100,000 per month for FY 2020.
- 2 Business and Franchise** - During the 86th Texas Legislature in 2019, SB1152 was passed into law. Prior to its passage, companies providing cable and telecommunication paid two franchise fees to the City (a right-of-way access fee and a cable franchise fee). SB1152 requires the companies to pay either the ROW access or cable franchise fee but not both. The FY 2020 Budget assumed implementation would begin September 1, 2019. The favorable variance is due in part to delayed implementation of SB1152 from September 1 to January 1 2020 which resulted in 3 months of unplanned revenue (\$1,100,000) from cable/telecom franchise fees. In addition, AT&T's decision to file with the state as a telecommunication company rather than as a cable provider resulted in \$1.5 million in revenue which was not anticipated in the FY 2020 Budget.
- 3 License and Permits** - The favorable variance is due to \$211,000 from street lane closures related to two downtown construction projects (SAISD headquarters on Main St. and a mixed-use development on Soledad St.) as well as \$213,000 from false alarm fees.
- 4 Charges for Current Services - General Government** - The unfavorable variance is due to less service charge fees on Municipal Court cases as a result of a decline in the number of traffic citations.
- 5 Charges for Current Service - Public Safety** - The unfavorable variance is due to a 1% decline in the number of EMS transports due to alternative programs such as the Mobile Integrated Healthcare unit and taxi vouchers as well as fewer than anticipated fees for alarm permit renewals.
- 6 Fines**- The unfavorable variance is due to a 19% decline in the number of traffic citations issued as well as greater use of non-monetary judgments such as community service or time served in-lieu-of cash payment for violations.
- 7 Sale of Property** - The favorable variance is due to an unanticipated sale of property on Karnes St. near the Pearl Brewery.
- 8 Interest on Time Deposits** - The unfavorable variance is due to lower than anticipated interest rates received on the City's invested cash. The budget assumed an interest rate of 2.00% but the actual interest rate is projected to range from 2.00% to 1.87%.
- 9 Miscellaneous** - The favorable variance is due to a repayment of an economic development loan. Ordinance 2006-12-14-1424 authorized an economic development loan with Vistana, Ltd for the development of a 14-story mixed-use development. The loan was payable in six annual payments of \$300,000 beginning in FY 2019 however the building was sold to another owner which resulted in the loan being paid in full ahead of schedule.



# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

## GENERAL FUND EXPENSES

City of San Antonio

	FY 2020 Adopted Budget <sup>1</sup>	FY 2020 3-Month Budget	FY 2020 3-Month Actuals <sup>2</sup>	3-Month Variance Favorable (Unfavorable)	FY 2020 Estimate	12 Month Variance Favorable (Unfavorable)
<b>APPROPRIATIONS</b>						
1 Animal Care	\$ 16,021,241	\$ 3,733,701	\$ 3,811,540	\$ (77,839)	\$ 16,348,801	\$ (327,560)
Center City Development	19,556,637	4,686,767	4,677,100	9,667	19,417,216	139,421
2 City Attorney	8,786,298	2,157,785	2,245,734	(87,949)	9,363,360	(577,062)
City Auditor	3,142,543	775,356	733,233	42,123	3,035,858	106,685
City Clerk	4,384,413	1,024,636	986,281	38,355	4,326,409	58,004
City Manager	3,987,739	1,002,941	918,002	84,939	3,937,081	50,658
Code Enforcement Services	14,864,633	3,647,555	3,644,020	3,535	14,864,633	0
311 Customer Service	3,197,649	813,980	813,680	300	3,197,306	343
Economic Development	11,821,186	2,576,045	2,569,462	6,583	11,820,573	613
Finance	12,806,500	3,015,564	2,962,942	52,622	12,803,972	2,528
Fire	323,807,082	81,281,625	81,259,026	22,599	323,764,300	42,782
Government & Public Affairs	5,818,432	1,275,319	1,274,482	837	5,818,411	21
Health	15,779,071	3,375,276	3,367,553	7,723	15,778,147	924
Historic Preservation	2,118,001	525,989	507,636	18,353	2,116,458	1,543
Human Resources	6,985,758	1,743,360	1,739,728	3,632	6,985,758	0
3 Human Services	23,848,134	4,379,588	4,358,318	21,270	23,532,809	315,325
Innovation	1,399,570	326,054	281,307	44,747	1,344,175	55,395
Library	42,860,815	11,113,976	11,232,917	(118,941)	42,860,815	0
Management & Budget	3,029,807	737,468	735,497	1,971	3,029,807	(0)
Mayor and Council	11,425,321	1,899,974	1,804,164	95,810	11,248,646	176,675
4 Municipal Court	12,111,590	2,936,374	2,822,977	113,397	11,817,947	293,643
Municipal Detention Center	4,376,926	1,001,059	975,830	25,229	4,359,722	17,204
Municipal Elections	964,344	1,177	889	288	964,344	0
Neighborhood & Housing Services	12,798,694	1,566,070	1,551,039	15,031	12,795,188	3,506
Parks and Recreation	51,882,612	10,340,842	10,339,565	1,277	51,798,142	84,470
Parks Police	17,377,580	4,222,511	4,209,639	12,872	17,374,437	3,143
Planning	5,382,153	723,209	720,896	2,313	5,376,718	5,435
Police	479,091,284	121,141,969	121,050,244	91,725	478,940,350	150,934
Outside Agencies	21,373,171	139,781	139,781	0	21,308,171	65,000
Non-Departmental	21,040,508	3,843,160	3,765,117	78,043	21,040,508	0
General Fund Contingency	667,000	-	-	0	667,000	0
TCI	113,723,590	17,667,909	17,846,178	(178,269)	113,679,133	44,457
Transfers	2,627,079	212,771	212,771	0	2,627,079	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,279,057,361</b>	<b>\$ 293,889,792</b>	<b>\$ 293,557,550</b>	<b>\$ 332,242</b>	<b>\$ 1,278,343,273</b>	<b>\$ 714,088</b>
<b>TOTAL ADJUSTED APPROPRIATIONS</b>	<b>\$ 1,279,057,361</b>	<b>\$ 293,889,792</b>	<b>\$ 293,557,550</b>	<b>\$ 332,242</b>	<b>\$ 1,278,343,273</b>	<b>\$ 714,088</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,367,647,500</b>	<b>\$ 414,325,379</b>	<b>\$ 419,629,490</b>	<b>\$ 5,304,110</b>	<b>\$ 1,387,192,386</b>	<b>\$ 19,544,886</b>
<b>GROSS ENDING BALANCE</b>	<b>\$ 88,590,139</b>	<b>\$ 120,435,588</b>	<b>\$ 126,071,940</b>	<b>\$ 5,636,352</b>	<b>\$ 108,849,113</b>	<b>\$ 20,258,974</b>
<b>LESS BUDGETED RESERVES</b>						
Financial Reserves	3,598,574				3,598,574	0
Reserve for Fire Collective Bargaining Agreement	0				15,017,632	15,017,632
Reserve for 2-Year Balanced Budget Plan	79,696,502				79,696,502	0
Reserve for Year 2 of FY 2020 Budget Amendments	3,294,707				3,294,707	0
Reserve for Impact of Senate Bill 2	2,000,356				2,000,356	0
<b>Ending Balance</b>	<b>\$ 0</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 5,241,342</b>	<b>\$ 5,241,342</b>
<b>BUDGETED RESERVES SUMMARY</b>						
Total Budgeted Financial Reserves	126,522,226				126,522,226	
Financial Reserves as a % of Revenues	10.0%				10.0%	
Reserve for 2-Year Budget as %	6.3%				6.3%	

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2. Preliminary unaudited actuals pending post-closing adjustments and audit adjustments.

# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

GENERAL FUND EXPENSES

City of San Antonio

## Variance Explanation

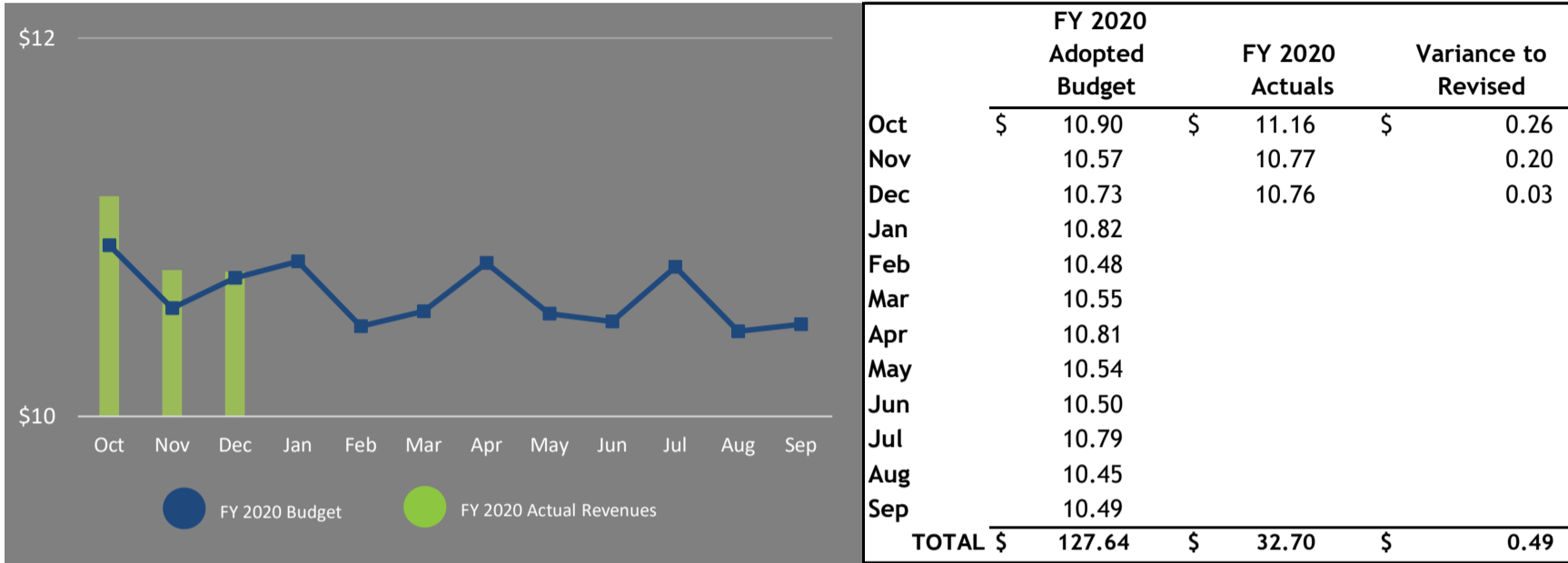
- 1 Animal Care Services Expenses:** The unfavorable variance is due to lower than anticipated turnover within the department. Additionally, a Distemper outbreak among dogs within the community has necessitated additional overtime and other resources to contain the outbreak.
- 2 City Attorney Expenses:** The unfavorable variance is due to lower than anticipated turnover within the department as well as expenses associated with ongoing investigations and litigation.
- 3 Department of Human Services:** The favorable variance is due to the closure of the Migrant Resource Center. The FY 2020 Budget included \$333,000 for 3 months of operating expenses for the Migrant Resource Center. However, the center closed on Friday October 25, 2019.
- 4 Municipal Court Expenses:** The favorable variance is due to savings is associated with the termination of a collection agency contract in September 2019 as well as from higher than anticipated turnover. These positions are anticipated to be filled later in the year.

# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

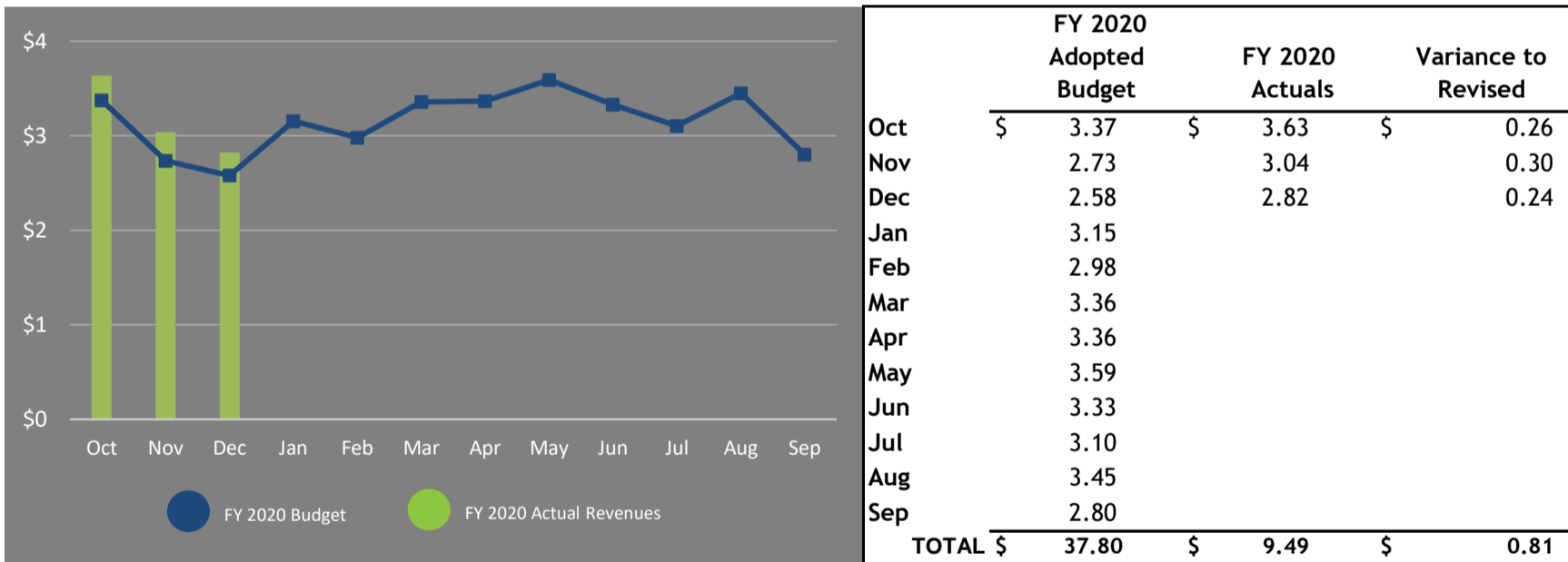
ENTERPRISE FUNDS

City of San Antonio

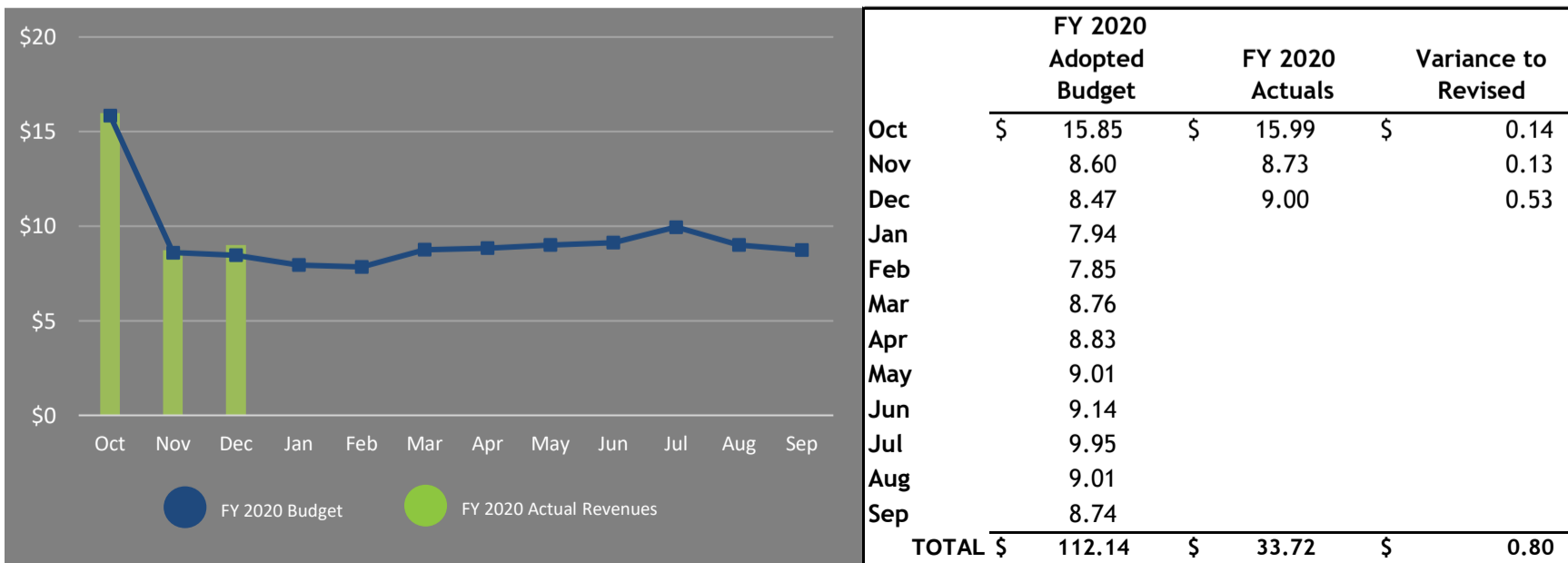
## SOLID WASTE MANAGEMENT REVENUES (\$ In Millions)



## DEVELOPMENT SERVICES REVENUES (\$ In Millions)



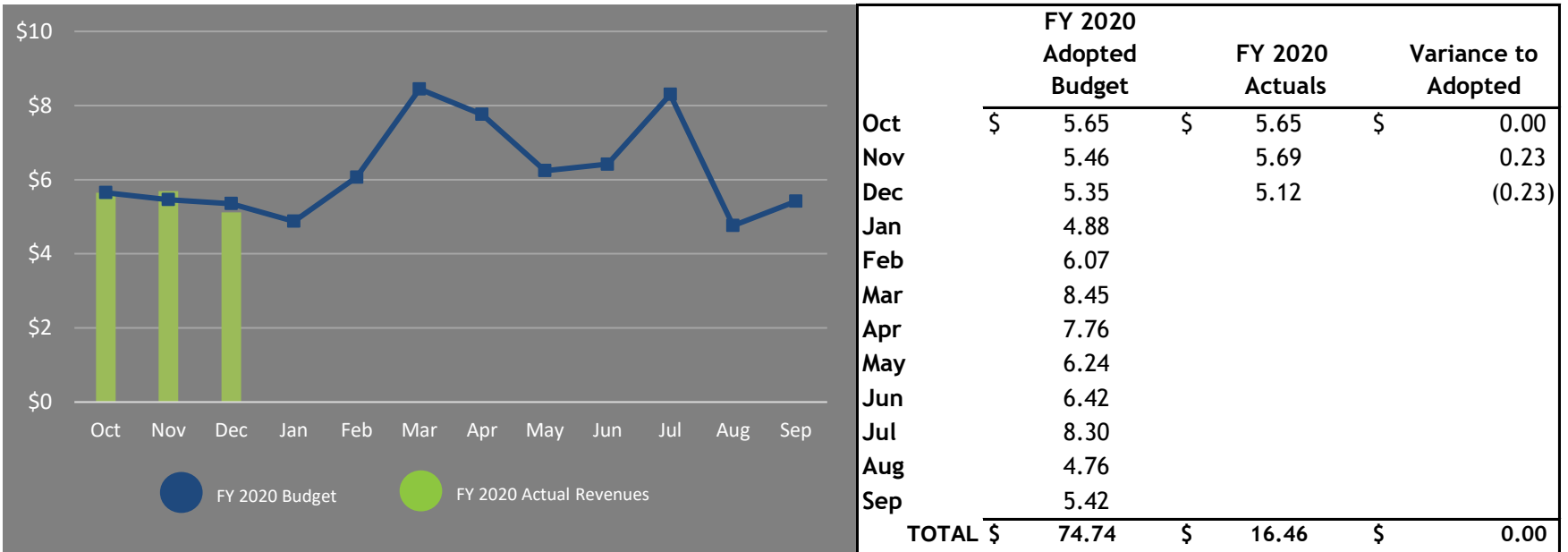
## AIRPORT REVENUES (\$ In Millions)



# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

## RESTRICTED FUNDS

### HOTEL OCCUPANCY TAX REVENUES (\$ In Millions)



# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

## ENTERPRISE AND RESTRICTED FUNDS

City of San Antonio

	FY 2020 Adopted Budget	FY 2020 3-Month Budget	FY 2020 3-Month Actuals <sup>1</sup>	3-Month Variance Favorable (Unfavorable)	FY 2020 Estimate	12 Month Variance Favorable (Unfavorable)
<b>Enterprise Funds</b>						
<b>Airport</b>						
Beginning Balance	\$ 18,409,549	\$	\$	\$	\$ 17,963,492	\$ (446,057)
1 Revenues	105,080,603	25,856,632	26,654,562	797,930	109,539,467	4,458,864
CIF Revenue Transfer	7,063,248	7,063,248	7,063,248	0	7,063,248	0
2 Expenses	88,069,169	19,336,370	19,259,866	76,504	89,402,577	(1,333,408)
CIF Expense Transfer	23,575,783	0	0	0	23,575,783	0
Budget Reserves	18,908,448				18,908,448	0
Ending Balance	\$ 0	\$	\$	\$	\$ 2,679,399	\$ 2,679,399
<b>Parking: Downtown Operations</b>						
Beginning Balance	\$ 13,307,958	\$	\$	\$	\$ 14,389,679	\$ 1,081,721
Revenues	11,306,782	2,499,928	2,764,861	264,933	11,584,493	277,711
Expenses	20,700,086	2,473,425	2,393,252	80,173	20,636,003	64,083
Budget Reserves	2,133,728				2,133,728	0
Ending Balance	\$ 1,780,926	\$	\$	\$	\$ 3,204,441	\$ 1,423,515
<b>Solid Waste Management</b>						
Beginning Balance	\$ 22,427,727	\$	\$	\$	\$ 22,211,887	\$ (215,840)
Revenues	127,642,579	32,209,152	32,703,040	493,888	128,236,233	593,654
3 Expenses	131,384,830	37,211,276	36,584,241	627,035	129,778,445	1,606,385
Budget Reserves	11,569,242				11,569,242	0
Ending Balance	\$ 7,116,234	\$	\$	\$	\$ 9,100,433	\$ 1,984,199
<b>Development Services</b>						
Beginning Balance	\$ 8,046,474	\$	\$	\$	\$ 9,590,197	\$ 1,543,723
4 Revenues	37,802,784	8,683,633	9,491,730	808,097	38,657,859	855,075
Expenses	37,604,416	9,056,244	9,180,422	(124,178)	37,682,868	(78,452)
Budget Reserves	8,231,263				8,231,263	0
Ending Balance	\$ 13,579	\$	\$	\$	\$ 2,333,925	\$ 2,320,346
<b>Market Square Fund</b>						
Beginning Balance	\$ 784,574	\$	\$	\$	\$ 740,491	\$ (44,083)
5 Revenues	3,066,677	673,632	649,171	(24,461)	2,988,085	(78,592)
Expenses	2,568,244	504,611	500,582	4,029	2,553,908	14,336
Ending Balance	\$ 1,283,007	\$	\$	\$	\$ 1,174,668	\$ (108,339)
<b>Information Technology Services</b>						
Beginning Balance	\$ 2,920,002	\$	\$	\$	\$ 5,015,131	\$ 2,095,129
6 Revenues	65,816,005	16,058,600	15,791,277	(267,323)	65,384,397	(431,608)
Expenses	67,200,881	17,858,673	17,836,206	22,468	66,880,773	320,108
Ending Balance	\$ 1,535,126	\$	\$	\$	\$ 3,518,755	\$ 1,983,629
<b>Capital Management Services</b>						
Beginning Balance	\$ 0	\$	\$	\$	\$ (524)	\$ (524)
Revenues	21,604,423	3,452,163	3,735,801	283,638	21,478,784	(125,639)
Expenses	21,604,423	5,524,916	5,521,140	3,776	21,552,621	51,802
Ending Balance	\$ 0	\$	\$	\$	\$ (74,361)	\$ (74,361)
<b>Facility Services</b>						
Beginning Balance	\$ 469,302	\$	\$	\$	\$ 1,320,758	\$ 851,456
Revenues	19,772,146	4,943,036	4,950,782	7,746	19,772,256	110
7 Expenses	19,964,965	4,384,574	4,322,905	61,669	20,279,923	(314,958)
Ending Balance	\$ 276,483	\$	\$	\$	\$ 813,091	\$ 536,608
<b>Fleet Operations</b>						
Beginning Balance	\$ 835,487	\$	\$	\$	\$ 636,776	\$ (198,711)
8 Revenues	43,642,938	8,629,213	9,468,908	839,695	44,783,505	1,140,567
9 Expenses	43,933,509	10,437,720	11,089,839	(652,119)	44,413,786	(480,277)
Ending Balance	\$ 544,916	\$	\$	\$	\$ 1,006,495	\$ 461,579

1. Preliminary unaudited actuals pending post-closing adjustments and audit adjustments.

# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

ENTERPRISE AND RESTRICTED FUNDS

City of San Antonio

## Variance Explanation

- 1 Airport Revenues:** The favorable variance is due to the increased Transportation Network Company Fee that became effective in December. This fee increases from \$1.50 to \$2.50 and is assessed for both pickups and drop-offs at the Airport which results in an additional \$2.0 million. Additionally, as a result of contractual adjustments completed after the adopted budget, the Minimum Annual Guarantee for the Airport's car rental agreement increased from \$819,000 per month to \$911,000 per month. This results in \$1.1million in additional revenues. New and amended agreements with several Airport tenants result in a building rental increase of \$431K. Finally, recovery of expense revenue has a \$799K positive variance due to expenses paid by the Airport that are to be reimbursed by the CFC Fund for maintenance and services associated with the CONRAC.
- 2 Airport Expenses:** The unfavorable variance is due to increased debt service costs as a result of refunding the 2007 debt and the partial refunding of the 2010 debt.
- 3 Solid Waste Management Expenses:** The favorable variance is caused by savings in the payment of principal and interest associated with the final installment of the municipal lease (\$770K) and fuel savings due to lower fuel prices than compared to budget. In addition, there are savings in the amount of \$270K due to the fact that the Department did not begin purchasing compost until January 2020 per contract agreement.
- 4 Development Services Revenues:** The favorable variance is due to the increase in New Residential (44%) and Trade permits (26%) in the first quarter. New Residential permit increases are attributable to increased enforcement efforts by the City to ensure that developers and homeowners obtain the required permits.
- 5 Market Square Revenues:** The unfavorable variance is due to Market Square attracting fewer entertainers, food vendors and events than anticipated.
- 6 Information Technology Services Revenues:** The unfavorable variance is the result of new contracts with lower rates for Cellular and Wireless Data.
- 7 Facilities Services Expenses:** The unfavorable variance is due to 15,552 hours of unbudgeted security service at certain library branches to address vandalism and other security concerns as well as for unplanned building maintenance needs including plumbing/sewer line repairs.
- 8 Fleet Operations Revenues:** The favorable variance is due a price increase for parts, warranty expired for 21 Scorpion trucks, and repairs to hydraulic systems in Brush Tractor Trailer.
- 9 Fleet Operations Expenses:** The favorable variance is due a price increase for parts, warranty expired for 21 Scorpion trucks, and repairs to hydraulic systems in Brush Tractor Trailer.

# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

## ENTERPRISE AND RESTRICTED FUNDS

City of San Antonio

	FY 2020 Adopted Budget	FY 2020 3-Month Budget	FY 2020 3-Month Actuals <sup>1</sup>	3-Month Variance Favorable (Unfavorable)	FY 2020 Estimate	12 Month Variance Favorable (Unfavorable)
<b>Restricted Funds Continued</b>						
<b>Purchasing and General Services: Administrative Services</b>						
Beginning Balance	\$ 947,902	\$	\$	\$	\$ 1,179,544	\$ 231,642
Revenues	6,875,211	1,636,971	1,691,831	54,860	6,946,261	71,050
Expenses	7,409,071	1,840,569	1,838,467	2,102	7,332,577	76,494
Ending Balance	<u>\$ 414,042</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>793,228</u>	<u>379,186</u>
<b>Hotel Occupancy Tax and Hotel Occupancy Tax Supported Funds:</b>						
Beginning Balance	\$ 0	\$	\$	\$	\$ 0	\$ 0
Revenues						
Hotel Occupancy Tax	74,742,248	16,464,272	16,460,425	(3,847)	74,742,248	0
1 Convention Center	20,461,860	3,741,027	4,000,306	259,279	20,645,938	184,078
Alamodome	12,710,070	2,441,064	2,275,500	(165,564)	12,713,696	3,626
Other Revenues	1,503,659	133,374	135,541	2,167	1,505,795	2,136
Expenses						
2 Community & Visitor Facilities	54,438,052	11,150,116	11,007,027	143,089	54,313,809	124,243
Visit San Antonio	24,987,287	6,246,822	6,246,822	0	24,987,287	0
Arts & Culture	11,541,331	3,220,856	3,219,984	872	11,541,331	0
History & Preservation	10,708,837	2,677,209	2,677,209	(0)	10,708,837	0
Other Expenses	7,647,788	1,621,688	1,621,688	0	7,647,788	0
Ending Balance	<u>\$ 94,542</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>408,625</u>	<u>314,083</u>
<b>Advanced Transportation District</b>						
Beginning Balance	\$ 0	\$	\$	\$	\$ 215,844	\$ 215,844
3 Revenues	18,763,111	4,500,978	4,698,843	197,865	19,230,976	467,865
4 Expenses	6,279,074	1,492,657	1,635,415	(142,758)	6,637,468	(358,394)
Capital Projects	11,838,831	255,000	267,186	(12,186)	11,838,831	0
Ending Balance	<u>\$ 645,206</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>970,521</u>	<u>325,315</u>
<b>Right of Way</b>						
Beginning Balance	\$ 3,196,746	\$	\$	\$	\$ 3,478,548	\$ 281,802
5 Revenues	4,377,741	1,041,539	980,639	(60,900)	4,209,351	(168,390)
Expenses	3,713,701	836,552	755,175	81,377	3,642,585	71,116
Ending Balance	<u>\$ 3,860,786</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>4,045,314</u>	<u>184,528</u>
<b>Storm Water Operations</b>						
Beginning Balance	\$ 3,337,142	\$	\$	\$	\$ 3,778,963	\$ 441,821
Revenues	53,491,626	13,309,308	13,335,366	26,058	53,657,146	165,520
Expenses	47,421,715	10,861,184	10,811,391	49,793	47,325,032	96,683
Capital Projects	7,941,000	0	0	0	7,941,000	0
Ending Balance	<u>\$ 1,466,053</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>2,170,077</u>	<u>704,024</u>
<b>Storm Water Regional Facilities</b>						
Beginning Balance	\$ 7,737,863	\$	\$	\$	\$ 7,724,216	\$ (13,647)
Revenues	8,956,788	2,121,507	2,106,183	(15,324)	8,967,933	11,145
Expenses	2,046,709	375,405	309,490	65,915	2,010,103	36,606
Capital Projects	8,789,674	0	0	0	8,789,674	0
Ending Balance	<u>\$ 5,858,268</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>5,892,372</u>	<u>34,104</u>
<b>Parks Environmental Fund</b>						
Beginning Balance	\$ 922,629	\$	\$	\$	\$ 913,715	\$ (8,914)
Revenues	10,990,854	2,712,473	2,714,407	1,934	10,992,876	2,022
Expenses	11,022,745	2,682,724	2,682,535	189	11,027,413	(4,668)
Ending Balance	<u>\$ 890,738</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>879,178</u>	<u>(11,560)</u>

1. Preliminary unaudited actuals pending post-closing adjustments and audit adjustments.

# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

## Variance Explanation

- 1 Convention Center Revenues:** The favorable variance is due to two events, the American Association of Pharmaceutical Scientists and American College of Gastronomy, utilizing more facility space and catering services.
- 2 Community & Visitors Facilities:** The favorable variance is due to utility savings at the Convention Center
- 3 Advanced Transportation District Revenues:** The favorable variance is a result of an accounting change to show the total gross sales tax received by the City for Advanced Transportation District tax.
- 4 Advanced Transportation District Expenses:** The unfavorable variance is primarily due to the inclusion of a 2% fee charged by the State Comptroller for sales tax collection.
- 5 Right of Way Revenues:** The unfavorable variance is due to a reduction in the number of small cell nodes expected to be used throughout the City (\$123K) as well as Inspection Fees for Point Repairs being approximately 9% below planned (\$36K).



# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

## RESTRICTED FUNDS AND SELF-INSURANCE FUNDS

City of San Antonio

	FY 2020 Adopted Budget	FY 2020 3-Month Budget	FY 2020 3-Month Actuals <sup>1</sup>	3-Month Variance Favorable (Unfavorable)	FY 2020 Estimate	12 Month Variance Favorable (Unfavorable)
<b>Restricted Funds Continued</b>						
<b>City Tower &amp; Garage Fund</b>						
Beginning Balance	\$ 5,624,432	\$	\$	\$	\$ 5,771,988	\$ 147,556
1 Revenues	2,559,895	599,406	553,839	(45,567)	2,315,270	(244,625)
Expenses	6,188,988	679,928	636,527	43,401	6,128,486	60,502
Reserve for Debt Service	1,995,339				1,995,339	0
Ending Balance	<u>0</u>	<u></u>	<u></u>	<u></u>	<u>(36,567)</u>	<u>(36,567)</u>
<b>Affordable Housing Fund</b>						
Beginning Balance	\$ 0	\$	\$	\$	\$ 0	\$ 0
Revenues	6,230,000	0	0	0	6,230,000	0
Expenses	6,230,000	618,424	618,424	0	6,230,000	0
Ending Balance	<u>0</u>	<u></u>	<u></u>	<u></u>	<u>0</u>	<u>0</u>
<b>Self-Insurance Funds</b>						
<b>Employee Benefits</b>						
Beginning Balance	\$ 16,182,012	\$	\$	\$	\$ 17,060,696	\$ 878,684
2 Revenues	165,494,083	41,496,737	41,980,947	484,210	165,848,431	354,348
3 Expenses	166,240,035	41,766,122	44,344,835	(2,578,713)	166,632,371	(392,336)
Budget Reserves	13,669,147			0	13,669,147	0
Ending Balance	<u>\$ 1,766,913</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>2,607,609</u>	<u>840,696</u>
<b>Liability</b>						
Beginning Balance	\$ 8,968,375	\$	\$	\$	\$ 8,956,815	\$ (11,560)
4 Revenues	6,895,812	1,702,692	1,678,921	(23,771)	6,609,319	(286,493)
Expenses	10,373,446	2,608,512	2,575,091	33,421	10,379,748	(6,302)
Actuarial Accrual				0		0
Budget Reserves	5,000,000			0	5,000,000	0
Ending Balance	<u>\$ 490,741</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>186,386</u>	<u>(304,355)</u>
<b>Workers' Compensation</b>						
Beginning Balance	\$ 15,260,828	\$	\$	\$	\$ 17,497,288	\$ 2,236,460
5 Revenues	9,701,878	2,331,510	2,268,660	(62,850)	9,159,430	(542,448)
Expenses	13,039,667	3,248,083	3,193,649	54,434	12,922,828	116,839
Actuarial Accrual				0		0
Budget Reserves	7,000,000			0	7,000,000	0
Ending Balance	<u>\$ 4,923,039</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>6,733,890</u>	<u>1,810,851</u>

1. Preliminary unaudited actuals pending post-closing adjustments and audit adjustments.

# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

## Variance Explanation

- 1 **City Tower & Garage Fund Revenues:** The unfavorable variance is due to lower daily and monthly parking demand than anticipated
- 2 **Employee Benefits Revenues:** The favorable variance is due to a higher pharmacy rebate received from CVS.
- 3 **Employee Benefits Expenses:** The unfavorable variance is due to higher medical and pharmacy claims for Fire and Civilian employees than anticipated.
- 4 **Liability Revenues:** The unfavorable variance is due to lower than anticipated interest revenue.
- 5 **Workers' Compensation Revenues:** The unfavorable variance is due to lower than anticipated interest revenue.

# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

## OTHER FUNDS

	FY 2020 Adopted Budget	FY 2020 3-Month Budget	FY 2020 3-Month Actuals <sup>1</sup>	3-Month Variance Favorable (Unfavorable)	FY 2020 Estimate	12 Month Variance Favorable (Unfavorable)
<b>Other Funds</b>						
<b>Airport - Customer Facility Charge Fund</b>						
Beginning Balance	\$ 0	\$	\$	\$	\$ 1,210,930	\$ 1,210,930
Revenues	14,878,536	3,761,799	3,661,117	(100,682)	14,878,536	-
Expenses	14,878,536	3,397,950	3,687,402	(289,452)	14,578,536	300,000
Ending Balance	\$ -	\$	\$	\$	\$ 1,510,930	\$ 1,510,930
<b>Child Safety Fund</b>						
Beginning Balance	\$ 191,012	\$	\$	\$	\$ 209,577	\$ 18,565
Revenues	2,238,392	520,611	508,777	(11,834)	2,217,001	(21,391)
Expenses	2,375,382	674,370	646,426	27,944	2,303,994	71,388
Ending Balance	\$ 54,022	\$	\$	\$	\$ 122,584	\$ 68,562
<b>Confiscated Property Fund</b>						
Beginning Balance	\$ 2,837,770	\$	\$	\$	\$ 3,221,001	\$ 383,231
Revenues	1,015,616	212,992	310,385	97,393	1,138,185	122,569
Expenses	1,663,177	87,088	76,989	10,099	1,648,978	14,199
Ending Balance	\$ 2,190,209	\$	\$	\$	\$ 2,710,208	\$ 519,999
<b>City Cemetery</b>						
Beginning Balance	\$ 234,186	\$	\$	\$	\$ 248,842	\$ 14,656
Revenues	190,610	1,443	1,334	(109)	189,757	(853)
Expenses	207,190	39,345	39,318	27	207,081	109
Ending Balance	\$ 217,606	\$	\$	\$	\$ 231,518	\$ 13,912
<b>Economic Development Incentive Fund</b>						
Beginning Balance	\$ 2,834,573	\$	\$	\$	\$ 2,834,573	\$ 0
Revenues	2,969,640	734,099	732,459	(1,640)	2,883,371	(86,269)
Expenses	2,490,742	-	-	-	2,403,742	87,000
Reserve for Workforce Development	3,313,471				3,313,471	-
Ending Balance	\$ -	\$	\$	\$	\$ 731	\$ 731
<b>Energy Efficiency Fund</b>						
Beginning Balance	\$ 139,880	\$	\$	\$	\$ 400,752	\$ 260,872
Revenues	1,259,479	292,371	304,386	12,015	1,271,495	12,016
Expenses	1,399,359	113,354	112,982	372	1,395,123	4,236
Ending Balance	\$ -	\$	\$	\$	\$ 277,124	\$ 277,124
<b>Equipment Renewal &amp; Replacement Fund</b>						
Beginning Balance	\$ 30,303,723	\$	\$	\$	\$ 30,659,056	\$ 355,333
Revenues	43,851,448	10,824,446	10,973,282	148,836	43,874,762	23,314
1 Expenses	40,492,580	3,384,459	3,001,513	382,946	40,257,938	234,642
Reserve for Future Purchases	33,662,591				33,662,591	-
Ending Balance	\$ -	\$	\$	\$	\$ 613,289	\$ 613,289
<b>Golf Fund</b>						
Beginning Balance	\$ (82,671)	\$	\$	\$	\$ (85,989)	\$ (3,318)
Revenues	1,124,954	-	91	91	1,125,045	91
Expenses	1,024,954	-	-	-	1,024,954	-
Ending Balance	\$ 17,329	\$	\$	\$	\$ 14,102	\$ (3,227)
<b>Hotel/Motel 2%</b>						
Beginning Balance	\$ 0	\$	\$	\$	\$ 0	\$ 0
Revenues	21,402,589	4,714,576	4,713,820	(756)	21,402,589	-
Expenses	21,402,589	4,728,509	4,728,509	0	21,402,589	-
Ending Balance	\$ -	\$	\$	\$	\$ -	\$ -

1. Preliminary unaudited actuals pending post-closing adjustments and audit adjustments.

# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

## OTHER FUNDS

	FY 2020 Adopted Budget	FY 2020 3-Month Budget	FY 2020 3-Month Actuals <sup>1</sup>	3-Month Variance Favorable (Unfavorable)	FY 2020 Estimate	12 Month Variance Favorable (Unfavorable)
<b>Other Funds</b>						
<b>Inner City Incentive Fund</b>						
Beginning Balance	\$ 0	\$	\$	\$	\$ 0	\$ 0
Revenues	2,048,114	512,498	790,397	277,899	2,389,323	341,209
Expenses	2,048,114	99,579	99,579	(0)	2,048,114	0
Ending Balance	\$ 0	\$	\$	\$	\$ 341,209	\$ 341,209
<b>Juvenile Case Manager Fund</b>						
Beginning Balance	\$ 369,552	\$	\$	\$	\$ 337,532	\$ (32,020)
2 Revenues	840,983	134,496	117,498	(16,998)	709,494	(131,489)
Expenses	1,093,236	278,935	265,390	13,545	1,030,734	62,502
Ending Balance	\$ 117,299	\$	\$	\$	\$ 16,292	\$ (101,007)
<b>Municipal Court Security</b>						
Beginning Balance	\$ 41,530	\$	\$	\$	\$ 53,889	\$ 12,359
3 Revenues	579,426	98,563	93,345	(5,218)	544,018	(35,408)
Expenses	490,312	119,334	113,897	5,437	465,464	24,848
Ending Balance	\$ 130,644	\$	\$	\$	\$ 132,443	\$ 1,799
<b>Municipal Court Technology</b>						
Beginning Balance	\$ 0	\$	\$	\$	\$ 339	\$ 339
4 Revenues	710,052	166,067	154,403	(11,665)	656,577	(53,475)
Expenses	710,052	29	29	0	729,083	(19,031)
Ending Balance	\$ 0	\$	\$	\$	\$ (72,167)	\$ (72,167)
<b>Airport - Passenger Facility Charge</b>						
Beginning Balance	\$ 0	\$	\$	\$	\$ 0	\$ 0
Revenues	21,535,469	2,253,430	2,248,877	(4,553)	21,535,469	0
Expenses	21,535,469	3,708,245	3,708,245	0	21,535,469	0
Ending Balance	\$ 0	\$	\$	\$	\$ 0	\$ -
<b>PEG</b>						
Beginning Balance	\$ 10,069,605	\$	\$	\$	\$ 10,665,823	\$ 596,218
Revenues	2,851,679	772,972	748,779	(24,193)	2,809,437	(42,242)
Expenses	3,877,350	56,396	56,285	111	3,877,350	0
Reserve for Capital Purchases	9,043,934				9,043,934	0
Ending Balance	\$ 0	\$	\$	\$	\$ 553,976	\$ 553,976
<b>Starbright Industrial Dev Corporation</b>						
Beginning Balance	\$ 2,315	\$	\$	\$	\$ 5,305	\$ 2,990
Revenues	1,662,609	415,653	410,705	(4,948)	1,649,296	(13,313)
Expenses	1,662,609	415,653	410,638	5,015	1,649,296	13,313
Ending Balance	\$ 2,315	\$	\$	\$	\$ 5,305	\$ 2,990
<b>Tax Increment Financing</b>						
Beginning Balance	\$ 944,445	\$	\$	\$	\$ 1,081,990	\$ 137,545
Revenues	1,049,247	0	22,693	22,693	1,079,440	30,193
Expenses	838,504	207,133	196,616	10,517	803,151	35,353
Ending Balance	\$ 1,155,188	\$	\$	\$	\$ 1,358,279	\$ 203,091
<b>Tree Canopy &amp; Mitigation</b>						
Beginning Balance	\$ 1,093,873	\$	\$	\$	\$ 2,926,842	\$ 1,832,969
5 Revenues	1,692,248	310,430	813,804	503,374	2,310,973	618,725
Expenses	2,206,515	214,132	214,054	78	2,204,878	1,637
Ending Balance	\$ 579,606	\$	\$	\$	\$ 3,032,937	\$ 2,453,331

1. Preliminary unaudited actuals pending post-closing adjustments and audit adjustments.

# Fiscal Year 2020 3+9 Report (As of December 31, 2019)

OTHER FUNDS

City of San Antonio

## Variance Explanation

- 1 **Equipment Renewal & Replacement Fund Expenses:** The favorable variance is attributed to annual contract prices being lower than planned.
- 2 **Juvenile Case Manager Fund:** The unfavorable variance is attributable to less cases paid than anticipated which also reduces the amount received from Bexar County.
- 3 **Municipal Court Security:** The unfavorable variance is due to a fewer amount of cases paid than anticipated.
- 4 **Municipal Court Technology:** The unfavorable variance is due to a fewer amount of cases paid than anticipated.
- 5 **Tree Canopy & Mitigation Revenues:** The favorable variance is due to higher than anticipated revenue from Tree Mitigation Fees due to two projects over \$100K received through the first quarter.