



FY 2021

**Three Plus Nine
Financial Report**

**City Council "B" Session
Presented by Scott Huizenga, Budget Director
February 17, 2021**

Prepared by Office of Management and Budget and Finance Department



FY 2021

**Three Plus Nine
Financial Report**

CITY OF SAN ANTONIO

3+9

FISCAL YEAR 2021
FINANCIAL REPORT
(AS OF DECEMBER 31, 2020)

Prepared by
Office of Management & Budget and Finance Department
February 17, 2021



FY 2021 THREE PLUS NINE BUDGET AND FINANCE REPORT

REVENUES AND EXPENSES

- 3 MONTH ACTUALS UNAUDITED (OCTOBER 1, 2020 TO DECEMBER 31, 2020)

TABLE OF CONTENTS

Title	Page
General Fund Revenues	5
General Fund Expenses	9
Enterprise / Restricted Funds Summary (Revenues & Expenses)	11
Other Funds (Revenues & Expenses)	19

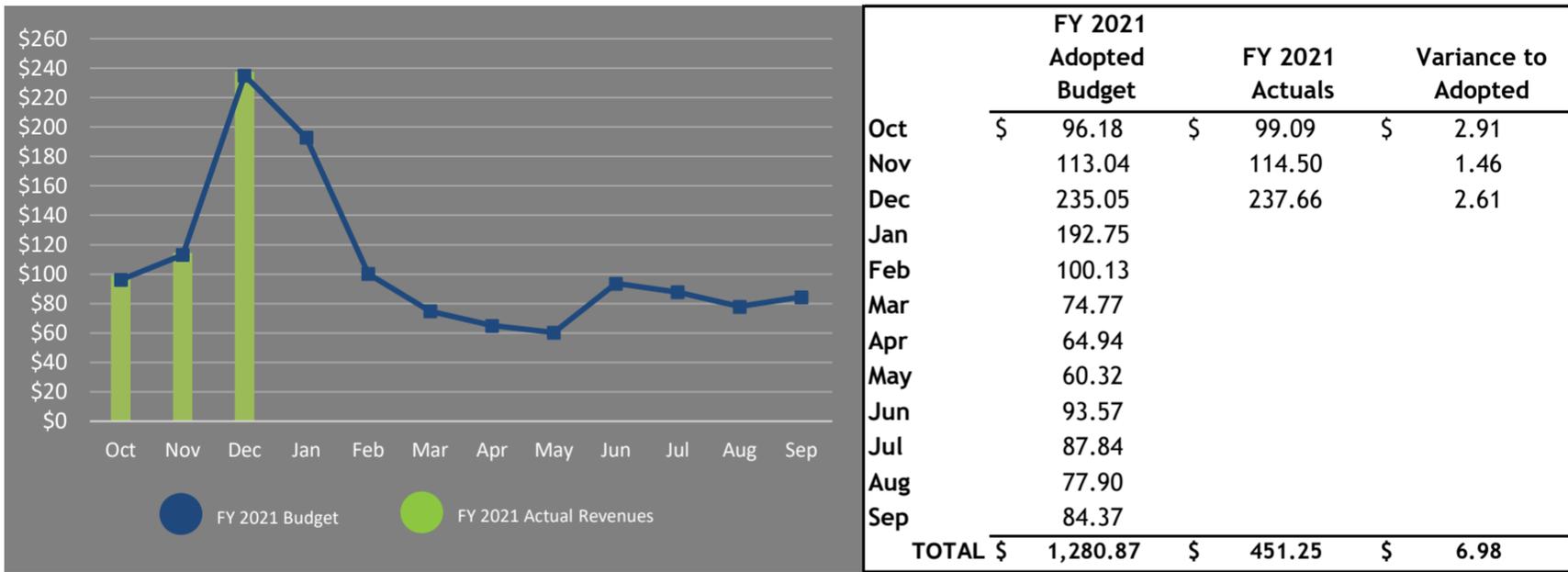
All financial data is from the City's financial management system. This is an unaudited financial report.

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

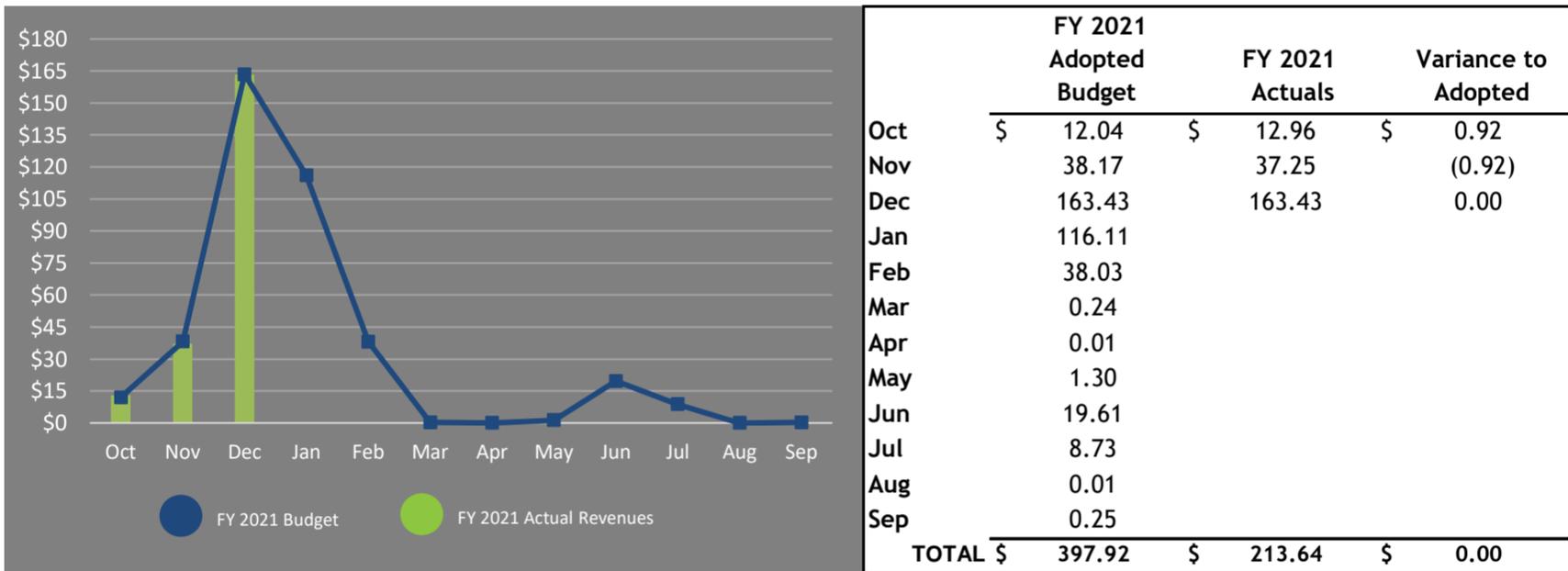
GENERAL FUND REVENUES

City of San Antonio

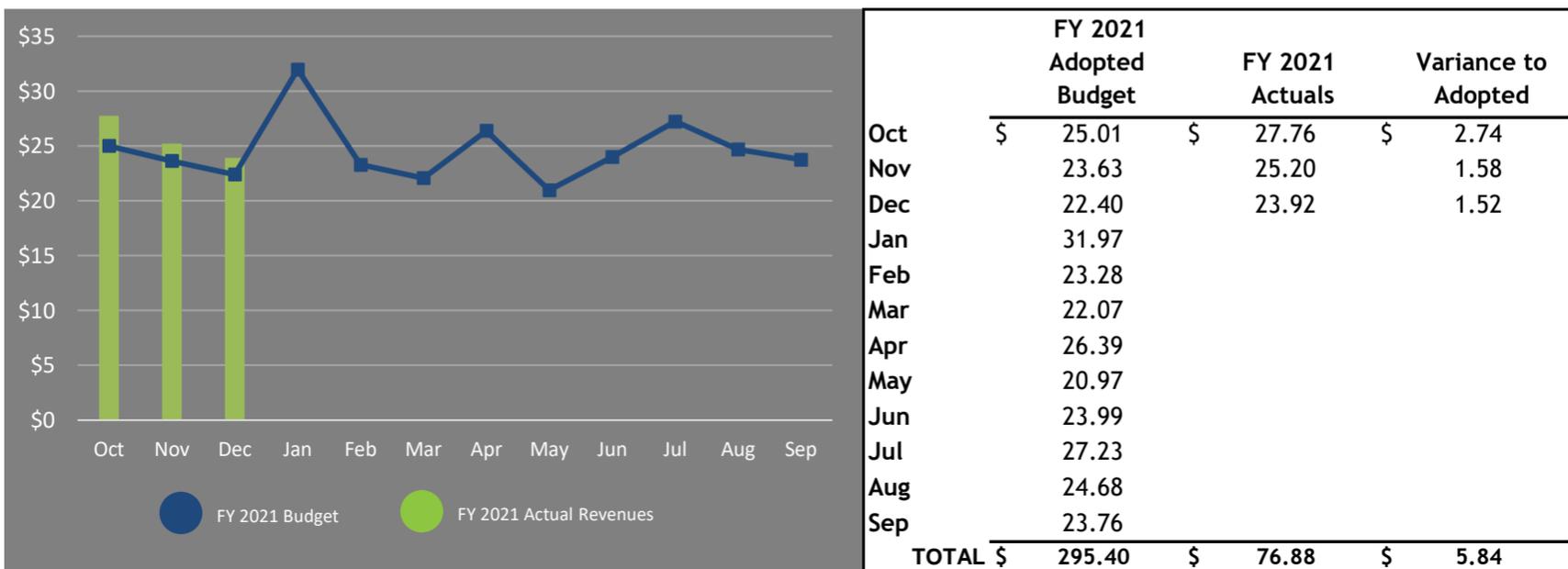
ALL SOURCES (\$ In Millions)



CURRENT PROPERTY TAX (\$ In Millions)



CITY SALES TAX (\$ In Millions)

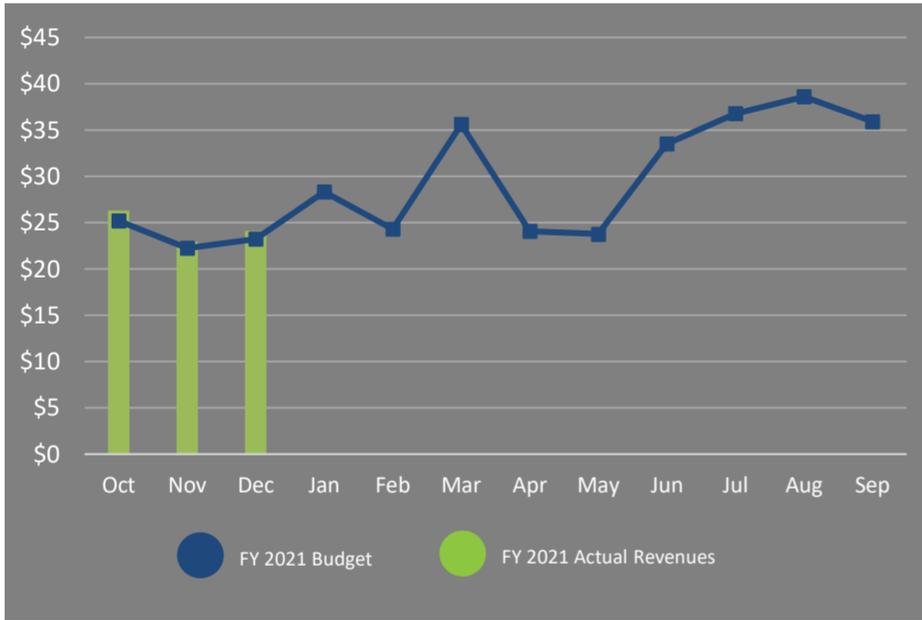


Fiscal Year 2021 3+9 Report (As of December 31, 2020)

GENERAL FUND REVENUES

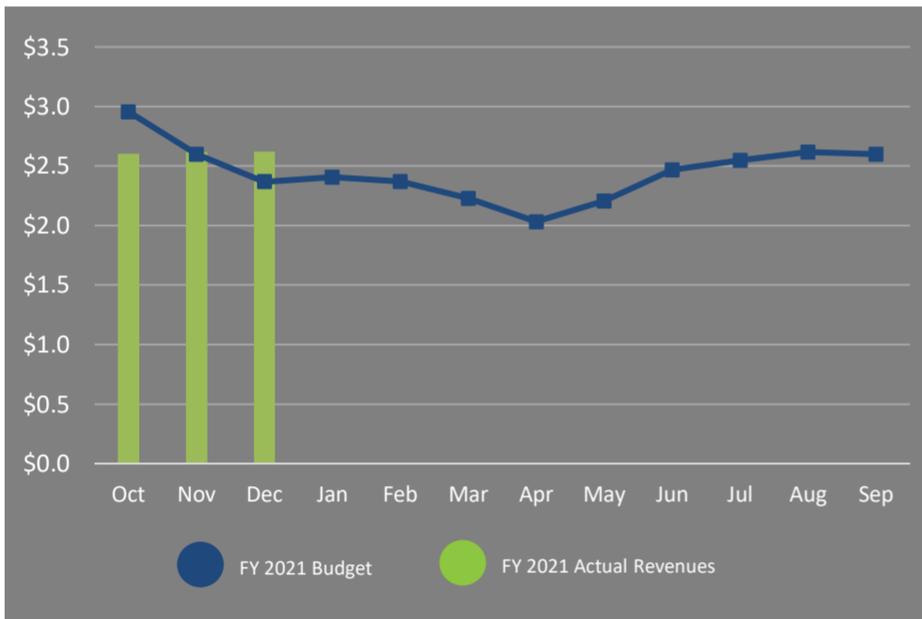
City of San Antonio

CPS ENERGY (\$ In Millions)



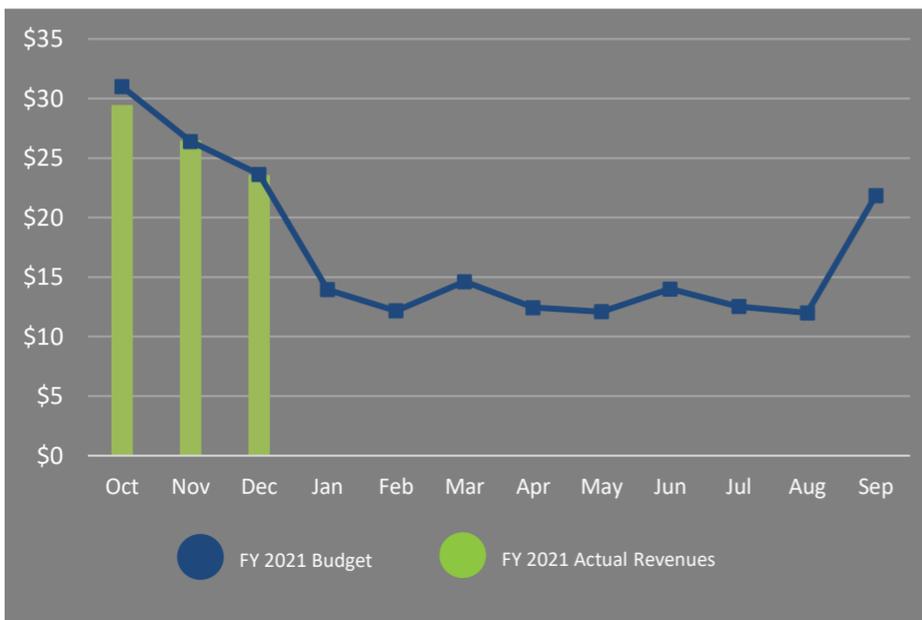
	FY 2021 Adopted Budget	FY 2021 Actuals	Variance to Budget
Oct	\$ 25.18	\$ 26.33	\$ 1.15
Nov	22.25	22.96	0.72
Dec	23.22	24.11	0.89
Jan	28.32		
Feb	24.29		
Mar	35.61		
Apr	24.08		
May	23.77		
Jun	33.50		
Jul	36.80		
Aug	38.60		
Sep	35.92		
TOTAL	\$ 351.52	\$ 73.41	\$ 2.76

SAN ANTONIO WATER SYSTEM (\$ In Millions)



	FY 2021 Adopted Budget	FY 2021 Actuals	Variance to Revised
Oct	\$ 2.96	\$ 2.60	\$ (0.35)
Nov	2.60	2.62	0.02
Dec	2.37	2.62	0.25
Jan	2.41		
Feb	2.37		
Mar	2.23		
Apr	2.03		
May	2.21		
Jun	2.47		
Jul	2.55		
Aug	2.62		
Sep	2.60		
TOTAL	\$ 29.40	\$ 7.84	\$ (0.08)

OTHER GENERAL FUND REVENUES (\$ In Millions)



	FY 2021 Adopted Budget	FY 2021 Actuals	Variance to Revised
Oct	\$ 31.00	\$ 29.44	\$ (1.55)
Nov	26.39	26.46	0.07
Dec	23.63	23.57	(0.05)
Jan	13.95		
Feb	12.15		
Mar	14.62		
Apr	12.44		
May	12.08		
Jun	14.00		
Jul	12.52		
Aug	12.00		
Sep	21.84		
TOTAL	\$ 206.63	\$ 79.48	\$ (1.54)

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

GENERAL FUND REVENUES

City of San Antonio

	FY 2021 Adopted Budget ¹	FY 2021 3-Month Budget	FY 2021 3-Month Actuals ²	3-Month Variance Favorable (Unfavorable)	FY 2021 Estimate	12 Month Variance Favorable (Unfavorable)
AVAILABLE FUNDS						
Beginning Balance	\$				\$ 20,403,140	\$ 20,403,140
Use of Reserve for Two-Year Budget Plan Accounting Adjustment	138,465,590				138,465,590	0
Net Balance	\$ 138,465,590	\$ 0	\$ 0	\$ 0	\$ 158,868,730	\$ 20,403,140
REVENUES						
Current Property Tax	\$ 397,924,456	\$ 213,644,766	\$ 213,644,766	\$ 0	\$ 397,924,456	\$ 0
¹ City Sales Tax	295,399,577	71,044,506	76,884,007	5,839,501	304,713,476	9,313,899
CPS Energy	351,524,046	70,642,109	73,405,149	2,763,040	351,524,046	0
Business and Franchise Taxes	19,883,058	4,818,370	4,776,925	(41,445)	19,751,750	(131,308)
² Liquor by the Drink Tax	9,027,878	2,082,731	1,528,015	(554,716)	8,473,162	(554,716)
Delinquent Property Tax	1,721,210	-	(11,527)	(11,527)	1,721,210	0
Penalty and Interest on Del. Taxes	2,111,000	301,257	369,020	67,763	2,111,000	0
Licenses and Permits	8,835,282	5,544,612	5,550,720	6,108	8,522,663	(312,619)
San Antonio Water System	29,395,216	7,921,271	7,841,060	(80,211)	29,395,216	0
³ Other Agencies	4,935,909	956,511	1,022,631	66,120	5,442,541	506,632
Charges for Current Services						
⁴ General Government	3,387,250	675,796	457,117	(218,679)	2,528,080	(859,170)
⁵ Public Safety	41,031,874	9,894,106	9,578,260	(315,846)	39,906,132	(1,125,742)
Highways/Streets/Sanitation	1,148,540	262,815	321,012	58,197	1,053,933	(94,607)
Health	2,676,407	949,167	908,744	(40,423)	2,356,972	(319,435)
⁶ Recreation and Culture	13,984,411	2,898,633	1,967,138	(931,495)	10,368,801	(3,615,610)
⁷ Fines	8,079,522	1,712,377	1,156,976	(555,401)	5,473,636	(2,605,886)
Miscellaneous Revenue						
⁸ Sale of Property	4,800,015	702,422	1,344,992	642,570	5,666,428	866,413
Use of Money and Property	1,907,101	391,643	549,699	158,056	2,106,621	199,520
Interest on Time Deposits	850,055	173,730	314,623	140,893	850,055	0
Recovery of Expenditures	3,268,987	452,691	472,644	19,953	3,268,987	(0)
Miscellaneous	918,573	76,129	46,971	(29,158)	813,591	(104,982)
Interfund Charges	1,850,000	572,317	572,317	0	1,850,000	0
TOTAL OPERATING	\$ 1,204,660,367	\$ 395,717,959	\$ 402,701,261	\$ 6,983,302	\$ 1,205,822,755	\$ 1,162,388
Transfer from Other Funds	\$ 36,812,385	\$ 9,157,001	\$ 9,157,001	0	36,812,385	0
Transfer from CARES Act	39,395,633	39,395,633	39,395,633	0	39,395,633	0
TOTAL OPERATING AND TRANSFERS	\$ 1,280,868,385	\$ 444,270,593	\$ 451,253,895	\$ 6,983,302	\$ 1,282,030,773	\$ 1,162,388
TOTAL AVAILABLE FUNDS	\$ 1,419,333,975	\$ 444,270,593	\$ 451,253,895	\$ 6,983,302	\$ 1,440,899,503	\$ 21,565,528

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.

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

Variance Explanation

- 1 **City Sales Tax:** The favorable variance is due to an anticipated increase in economic activity from industry sectors such as entertainment and restaurants in the third and fourth quarters of the year.
- 2 **Liquor by the Drink Tax:** The unfavorable variance is due to the ongoing COVID pandemic which limits bars, amusement parks, and similar businesses to a maximum occupancy of 50%, while restaurants are allowed to operate at a maximum occupancy of 75%.
- 3 **Other Agencies:** The favorable variance is due to higher than projected revenues received from the City of Windcrest revenue sharing agreement related to an economic development project
- 4 **General Government:** The unfavorable variance is due less Municipal Court activity due to fewer cases being heard by judges in-person as well as the continued closure of the Passport Office which is seeing clients on an appointment basis will continue to operate at 25% capacity for the entirety of FY 2021.
- 5 **Public Safety:** The unfavorable variance is due to fewer EMS transports which are lower by 4.28% as compared to the same period in the prior year as well as the ongoing impact of COVID-19. In addition, alarm permits are below projection attributal to fewer people renewing their permits as people are spending more time at home.
- 6 **Recreation & Culture:** The unfavorable variance is due to River Barge sales trending to at 50% below FY 2020 actuals as barges are currently running at 50% capacity. The FY 2021 Budget assumed activity would be down 20% as compared to FY 2020.
- 7 **Fines:** The unfavorable variance is due to the continued operation of the Municipal Court in “phase 1” since October which limits the court to schedule appearances as long as there are no COVID symptoms present. If a person would like to contest a citation they will have to schedule a virtual session which has a limited docket case load.
- 8 **Sale of Property:** The favorable variance is due the sale of a piece of downtown property located at 305 Soledad. In addition, vehicle auctions are above projections as demand continues during the pandemic through online sales and the average dollar per vehicle is higher than estimated.

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

GENERAL FUND EXPENSES

City of San Antonio

	FY 2021 Adopted Budget ¹	FY 2021 3-Month Budget	FY 2021 3-Month Actuals ²	3-Month Variance Favorable (Unfavorable)	FY 2021 Estimate	12 Month Variance Favorable (Unfavorable)
APPROPRIATIONS						
Animal Care	\$ 16,135,041	\$ 3,630,996	\$ 3,626,615	\$ 4,381	\$ 16,132,280	\$ 2,761
Center City Development	14,224,037	3,035,390	2,722,630	312,760	14,012,424	211,613
City Attorney	9,400,494	2,321,924	2,261,579	60,345	9,396,541	3,953
¹ City Auditor	3,145,066	801,038	799,561	1,477	3,163,195	(18,129)
City Clerk	4,580,155	1,098,006	983,578	114,428	4,319,013	261,142
City Manager	3,880,546	1,012,478	949,417	63,061	3,663,902	216,644
Code Enforcement Services	14,487,477	3,296,260	3,088,174	208,086	14,217,011	270,466
311 Customer Service	2,956,541	759,979	761,902	(1,923)	2,992,713	(36,172)
² Economic Development	11,396,583	1,866,116	1,787,220	78,896	11,088,190	308,393
Finance	13,265,552	3,249,946	3,174,263	75,683	13,219,410	46,142
Fire	323,072,521	80,149,217	80,146,265	2,952	323,072,521	0
Government & Public Affairs	6,286,009	1,310,269	1,287,146	23,123	6,191,834	94,175
Health	20,319,897	4,572,026	4,026,336	545,690	20,297,771	22,126
Historic Preservation	2,237,352	553,838	551,373	2,465	2,235,422	1,930
³ Human Resources	6,681,985	1,719,731	1,657,764	61,967	6,388,512	293,473
Human Services	24,095,269	4,247,240	4,126,701	120,539	23,966,884	128,385
Innovation	1,740,427	428,881	313,205	115,676	1,581,488	158,939
Library	42,151,003	10,477,193	10,447,323	29,870	41,938,969	212,034
Management & Budget	2,902,811	714,996	689,825	25,171	2,868,151	34,660
Mayor and Council	11,742,557	2,002,391	2,002,391	(0)	11,740,001	2,556
Municipal Court	12,126,614	3,019,942	2,838,611	181,331	12,126,614	0
⁴ Municipal Detention Center	4,391,497	886,846	949,279	(62,433)	4,410,800	(19,303)
Municipal Elections	1,844,748	18,698	18,698	0	1,844,748	0
⁵ Neighborhood & Housing Services	17,354,730	8,928,509	8,933,559	(5,050)	17,376,504	(21,774)
Parks and Recreation	50,291,634	9,818,563	9,706,139	112,423	50,256,866	34,768
Parks Police	17,401,136	4,347,014	4,089,308	257,706	17,055,161	345,975
Planning	3,850,408	698,268	692,702	5,566	3,839,320	11,088
Police	486,506,918	124,568,605	122,591,156	1,977,449	486,506,918	0
Outside Agencies	20,224,602	398,281	398,281	(0)	20,190,770	33,832
Non-Departmental	21,016,181	4,468,367	4,474,176	(5,809)	21,262,389	(246,208)
General Fund Contingency	0	0	0	0	0	0
Public Works	99,868,072	16,797,196	16,744,123	53,073	99,765,150	102,922
Transportation	1,973,539	187,100	153,622	33,478	1,935,159	38,380
Transfers	15,795,839	2,230,317	2,230,317	0	15,795,839	0
TOTAL APPROPRIATIONS	\$ 1,287,347,241	\$ 303,615,620	\$ 299,223,238	\$ 4,392,382	\$ 1,284,852,471	\$ 2,494,770
ONE TIME APPROPRIATIONS:						
Transfer to R&R Pillars						
Workforce Development	7,757,689	0	0	0	7,757,689	0
Small Business Support	1,500,000	0	0	0	1,500,000	0
Housing Security	100,000	0	0	0	100,000	0
Transfer to Health Imp Plan - Fire	3,737,838	0	0	0	3,737,838	0
Transfer to Health Imp Plan - Health	26,300,106	0	0	0	26,300,106	0
TOTAL ONE TIME APPROPRIATIONS	\$ 39,395,633	\$ 0	\$ 0	\$ 0	\$ 39,395,633	\$ 0
TOTAL ADJUSTED APPROPRIATIONS	\$ 1,326,742,874	\$ 303,615,620	\$ 299,223,238	\$ 4,392,382	\$ 1,324,248,104	\$ 2,494,770
TOTAL AVAILABLE FUNDS	\$ 1,419,333,975	\$ 444,270,593	\$ 451,253,895	\$ 6,983,302	\$ 1,440,899,503	\$ 21,565,528
GROSS ENDING BALANCE	\$ 92,591,101	\$ 140,654,973	\$ 152,030,657	\$ 2,590,920	\$ 116,651,400	\$ 24,060,299
LESS BUDGETED RESERVES						
Reserve for 2-Year Balanced Budget Plan	89,591,101				89,591,101	0
Reserve for COPS Grant	3,000,000				3,000,000	0
Reserve for FY 2022 Planned Reductions ³	0				24,060,299	24,060,299
Ending Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
BUDGETED RESERVES SUMMARY						
Total Budgeted Financial Reserves	126,522,226				126,522,226	
Financial Reserves as a % of Revenues	10%				10%	
Reserve for 2-Year Budget as %	7%				7%	

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.

3. Reserve for FY 2022 Planned Reductions includes restoring planned reductions related to Employee Furloughs and Street Maintenance in FY 2022.

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

GENERAL FUND EXPENSES

City of San Antonio

Variance Explanation

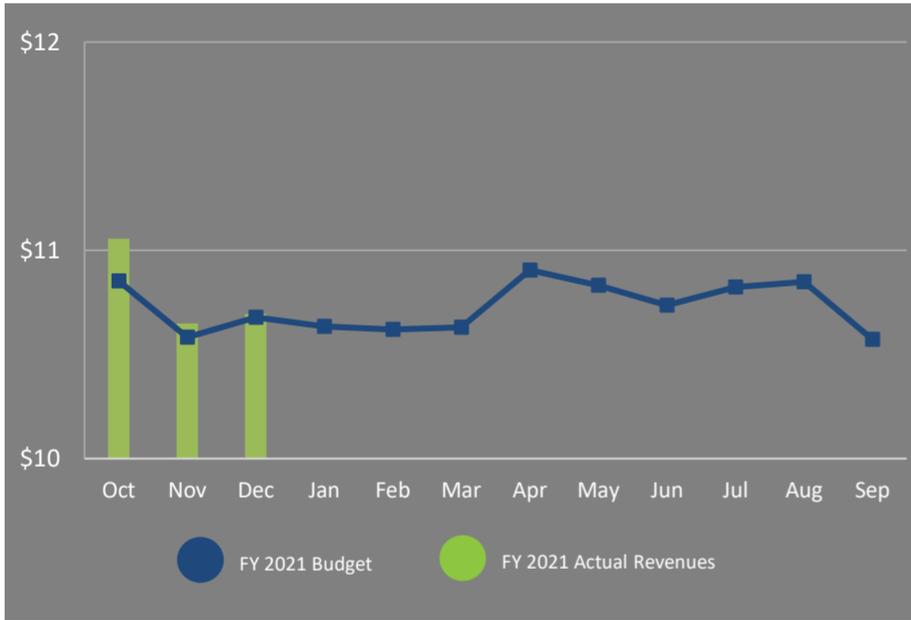
- 1 City Auditor:** The unfavorable variance is due to five position salary reclassifications that have increased expenses by \$19,000 with no current vacancies to offset additional expenses.
- 2 Economic Development:** The favorable variance is due to a number of vacant positions within the department as well as an economic development loan payment which was fulfilled using an alternate funding source.
- 3 Human Resources:** The favorable variance is primarily associated with five vacant positions, of which four are not anticipated to be filled by the end of the year, as well as lower contractual costs for pre-employment screenings.
- 4 Municipal Detention Center:** The unfavorable variance is due to a purchase of plexiglass shielding for detainee safety during the COVID-19 Pandemic that was not expensed into CARES funding as anticipated.
- 5 Neighborhood & Housing Department:** The unfavorable variance is due to \$51,000 in salary expenses deemed ineligible to be charged to Capital Management Services Fund.

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

ENTERPRISE FUNDS

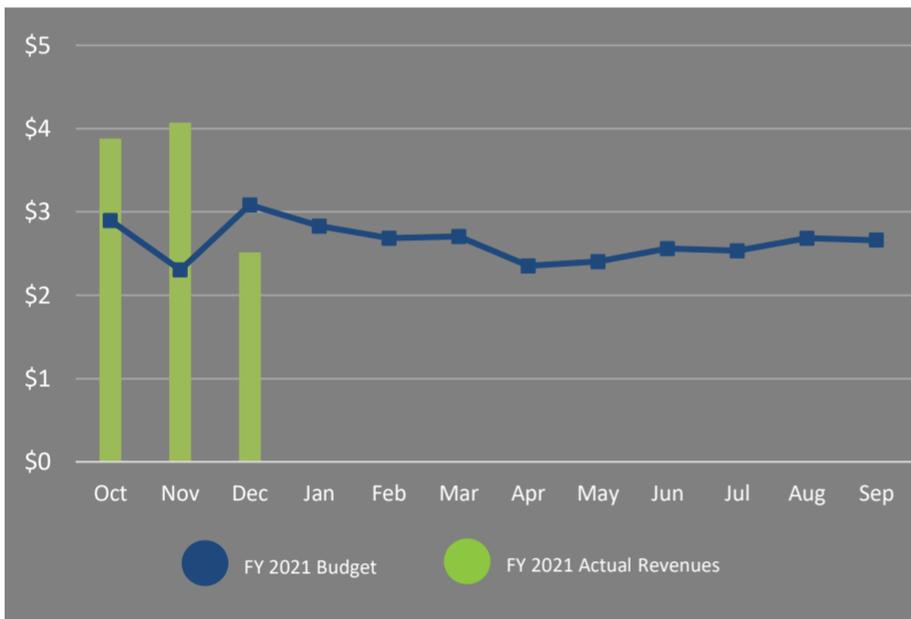
City of San Antonio

SOLID WASTE MANAGEMENT REVENUES (\$ In Millions)



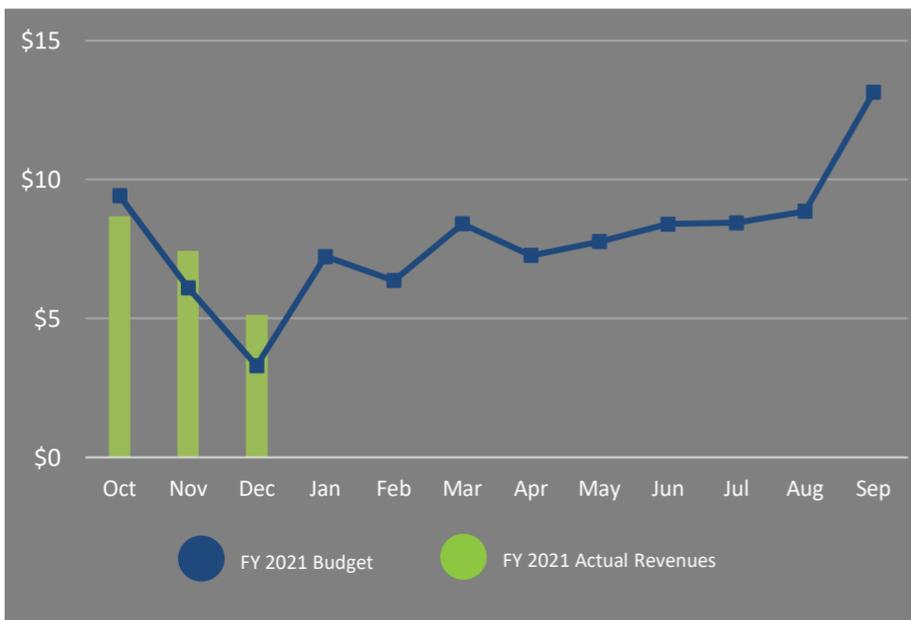
	FY 2021 Adopted Budget	FY 2021 Actuals	Variance to Revised
Oct	\$ 10.85	\$ 11.06	\$ 0.20
Nov	10.58	10.65	0.07
Dec	10.68	10.69	0.01
Jan	10.63		
Feb	10.62		
Mar	10.63		
Apr	10.91		
May	10.83		
Jun	10.74		
Jul	10.82		
Aug	10.85		
Sep	10.57		
TOTAL	\$ 128.72	\$ 32.40	\$ 0.28

DEVELOPMENT SERVICES REVENUES (\$ In Millions)



	FY 2021 Adopted Budget	FY 2021 Actuals	Variance to Revised
Oct	\$ 2.90	\$ 3.88	\$ 0.98
Nov	2.30	4.07	1.77
Dec	3.08	2.51	(0.57)
Jan	2.83		
Feb	2.68		
Mar	2.70		
Apr	2.35		
May	2.40		
Jun	2.56		
Jul	2.53		
Aug	2.68		
Sep	2.66		
TOTAL	\$ 31.70	\$ 10.47	\$ 2.18

AIRPORT REVENUES (\$ In Millions)

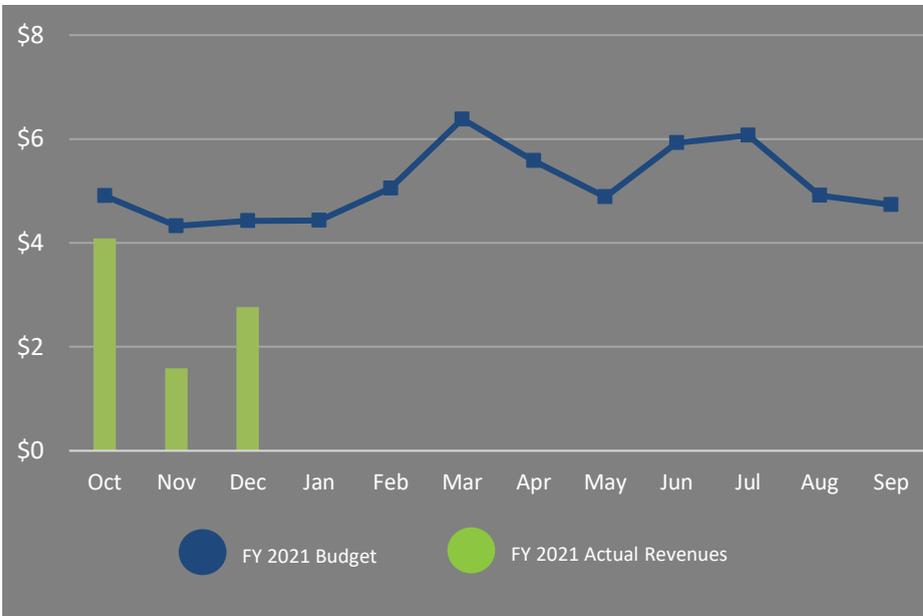


	FY 2021 Adopted Budget	FY 2021 Actuals	Variance to Revised
Oct	\$ 9.42	\$ 8.68	\$ (0.74)
Nov	6.11	7.43	1.33
Dec	3.30	5.13	1.83
Jan	7.23		
Feb	6.37		
Mar	8.40		
Apr	7.27		
May	7.77		
Jun	8.40		
Jul	8.45		
Aug	8.86		
Sep	13.14		
TOTAL	\$ 94.72	\$ 21.24	\$ 2.42

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

RESTRICTED FUNDS

HOTEL OCCUPANCY TAX REVENUES (\$ In Millions)



	FY 2021 Adopted Budget	FY 2021 Actuals	Variance to Adopted
Oct	\$ 4.91	\$ 4.09	\$ (0.82)
Nov	4.33	1.59	(2.74)
Dec	4.43	2.76	(1.66)
Jan	4.43		
Feb	5.06		
Mar	6.39		
Apr	5.58		
May	4.88		
Jun	5.93		
Jul	6.07		
Aug	4.92		
Sep	4.74		
TOTAL	\$ 61.66	\$ 8.44	\$ (5.22)

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

ENTERPRISE AND RESTRICTED FUNDS

City of San Antonio

	FY 2021 Adopted Budget ¹	FY 2021 3-Month Budget	FY 2021 3-Month Actuals ²	3-Month Variance Favorable (Unfavorable)	FY 2021 Estimate	12 Month Variance Favorable (Unfavorable)
Enterprise Funds						
¹ Airport						
Beginning Balance	\$ 17,841,389	\$	\$	\$	\$ 17,386,003	\$ (455,386)
Revenues	75,624,859	14,990,953	17,406,040	2,415,087	78,781,972	3,157,113
Transfer From CARES Act	15,578,841	324,991	324,991	(0)	15,578,841	0
CIF Revenue Transfer	3,513,875	3,513,875	3,513,875	0	3,513,875	0
Expenses	71,365,554	15,241,351	14,527,737	713,614	70,633,214	732,340
Debt Service Payment	12,085,012	3,019,332	3,019,086	246	12,085,012	0
CIF Expense Transfer	11,267,009	0	0	0	11,267,009	0
Budget Reserves	17,841,389				17,841,389	0
Ending Balance	\$ 0	\$	\$	\$	\$ 3,434,067	\$ 1,969,387
Parking: Downtown Operations						
Beginning Balance	\$ 7,796,956	\$	\$	\$	\$ 8,755,273	\$ 958,317
² Revenues	8,667,025	2,067,417	1,495,314	(572,103)	6,935,599	(1,731,426)
Expenses	11,214,942	2,878,719	2,778,923	99,796	10,957,147	257,795
Budget Reserves	4,794,755				4,794,755	0
Ending Balance	\$ 454,284	\$	\$	\$	\$ (61,030)	\$ (515,314)
Solid Waste Management						
Beginning Balance	\$ 16,331,797	\$	\$	\$	\$ 16,279,437	\$ (52,360)
Revenues	128,715,682	32,115,191	32,397,860	282,669	129,439,725	724,043
Expenses	132,454,269	30,928,477	30,925,730	2,747	132,442,420	11,849
Budget Reserves	11,354,656				11,354,656	0
Ending Balance	\$ 1,238,554	\$	\$	\$	\$ 1,922,086	\$ 683,532
³ Development Services						
Beginning Balance	\$ 8,993,326	\$	\$	\$	\$ 12,363,554	\$ 3,370,228
Revenues	31,696,106	8,286,451	10,465,006	2,178,555	35,887,302	4,191,196
Expenses	35,208,563	9,209,566	9,373,135	(163,569)	36,159,691	(951,128)
Budget Reserves	5,194,698				5,194,698	0
Ending Balance	\$ 286,171	\$	\$	\$	\$ 6,896,467	\$ 6,610,296
⁴ Market Square Fund						
Beginning Balance	\$ 391,423	\$	\$	\$	\$ 384,685	\$ (6,738)
Revenues	2,757,780	501,901	159,763	(342,138)	1,920,618	(837,162)
Expenses	3,057,557	664,214	379,451	284,763	2,550,711	506,846
Ending Balance	\$ 91,646	\$	\$	\$	\$ (245,408)	\$ (337,054)
Information Technology Services						
Beginning Balance	\$ 4,246,018	\$	\$	\$	\$ 6,852,309	\$ 2,606,291
⁵ Revenues	64,374,308	15,336,297	15,984,217	647,920	65,094,730	720,422
Expenses	68,246,133	19,549,002	19,211,903	337,099	68,174,199	71,934
Ending Balance	\$ 374,193	\$	\$	\$	\$ 3,772,840	\$ 3,398,647
Capital Management Services						
Beginning Balance	\$ 0	\$	\$	\$	\$ 21,893	\$ 21,893
Revenues	21,298,134	3,546,080	3,377,679	(168,401)	21,017,656	(280,478)
Expenses	21,298,134	5,397,842	5,141,424	256,418	21,017,656	280,478
Ending Balance	\$ 0	\$	\$	\$	\$ 21,893	\$ 21,893
Facility Services						
Beginning Balance	\$ 1,288,566	\$	\$	\$	\$ 2,104,280	\$ 815,714
Revenues	22,363,289	5,590,824	5,594,784	3,960	22,364,110	821
⁶ Expenses	23,436,331	4,560,264	4,531,237	29,027	22,735,581	700,750
Ending Balance	\$ 215,524	\$	\$	\$	\$ 1,732,809	\$ 1,517,285
⁷ Fleet Operations						
Beginning Balance	\$ 1,214,798	\$	\$	\$	\$ 823,815	\$ (390,983)
Revenues	40,594,815	8,473,092	8,581,044	107,952	42,344,756	1,749,941
Expenses	41,206,394	9,773,213	9,812,008	(38,795)	42,631,795	(1,425,401)
Ending Balance	\$ 603,219	\$	\$	\$	\$ 536,776	\$ (66,443)

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.

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

Variance Explanation

- 1 Airport Operating & Maintenance Fund:** The favorable revenue variance is due to higher than planned non-signatory airline revenue from international flights and one airline switching to non-signatory status. Additional revenue from higher than planned concession and rental vehicle revenue due to minimum annual guarantee (MAG) being waived in FY 2021. The favorable expense variance is due to 78 current vacancies and plan to fill all but 11 positions by year end (\$573,000) and utility savings (\$200,000).
- 2 Parking Fund Revenues:** The unfavorable variance is due to less revenue being collected for metered parking \$268,000 and City Garage \$1.4 million; Major garages include Marina due to the convention center cancelling all large events for the remainder of the year, Houston Street Garage due to less demand, and Municipal Court lot closure due to no in-person court trials.
- 3 Development Services Fund:** The favorable revenue variance is due to increases in Building Permits, Plan Review and Platting/Land Development, the percent variance through December is provided. The favorable increases in Building Permits are due to an increase in Commercial Project Valuation (New up 20% and Existing up 289%), along with an increase to Existing Residential Permits (4%). The favorable variance in Plan Review is due to increases in Commercial New (17%), Commercial Existing (16%) and Residential New (5%). Platting/Land Development has favorable increase in Minor Plats (28% Commercial and 19% Residential), Major Plats (55% Commercial and 9% Residential) and Miscellaneous Plats (79%). The unfavorable expense variance is due to less vacancy savings and need for temporary staff to deal with the higher than anticipated workload and to meet performance metrics, increased credit card fees due to the high number of payments being made with credit cards and additional software needed for the Accela roll out.
- 4 Market Square Fund:** The unfavorable revenue variance is due to Market Square attracting fewer entertainers, food vendors and events than anticipated and less lease revenue from farmers market due to mold removal causing three months closure. The favorable expense variance is due to hosting less events due to COVID-19 social distancing guidelines, savings in cleaning services and alarms & security due to less activity and condensed hours.
- 5 Information Technology Services Fund Revenues:** The favorable variance is due to additional data plans for SAPD laptops.
- 6 Facility Services Fund Expenses:** The favorable variance is due to the saving in gas and electricity \$954,000; \$476,000 from City Tower and remaining from other city location offset by \$113,000 overage on water and sewer and \$115,000 overage in personnel for retiree payout and personal leave buy back.
- 7 Fleet Operations Fund:** The favorable revenue variance is due to the increase in fuel prices as compared to the budget. The unfavorable expense variance is due to the increase in fuel price as compared to the budget.

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

RESTRICTED FUNDS

City of San Antonio

	FY 2021 Adopted Budget ¹	FY 2021 3-Month Budget	FY 2021 3-Month Actuals ²	3-Month Variance Favorable (Unfavorable)	FY 2021 Estimate	12 Month Variance Favorable (Unfavorable)
Restricted Funds Continued						
Purchasing and General Services: Administrative Services						
Beginning Balance	\$ 1,053,093	\$	\$	\$	\$ 984,988	\$ (68,105)
Revenues	7,190,061	1,805,366	1,874,172	68,806	7,345,431	155,370
¹ Expenses	7,643,611	1,752,352	1,756,909	(4,557)	7,736,350	(92,739)
Ending Balance	\$ 599,543	\$	\$	\$	\$ 594,069	\$ (5,474)
Hotel Occupancy Tax and Hotel Occupancy Tax Supported Funds:						
Beginning Balance	\$ 0	\$	\$	\$	\$ 0	\$ 0
Revenues						
² Hotel Occupancy Tax	61,657,916	13,663,171	8,439,919	(5,223,252)	46,220,768	(15,437,148)
³ Convention Center	9,135,660	600,478	87,088	(513,390)	5,086,274	(4,049,386)
⁴ Alamodome	7,272,489	1,133,794	1,327,458	193,664	6,778,728	(493,761)
⁵ Other Revenues	8,695,769	1,971,771	1,961,657	(10,114)	8,529,235	(166,534)
Expenses						
⁶ Community & Visitor Facilities	34,787,557	7,178,020	6,705,193	472,827	30,878,264	3,909,293
Visit San Antonio	15,132,240	3,783,060	3,783,060	0	15,132,240	0
Arts & Culture	8,908,767	1,953,213	1,922,217	30,996	8,908,269	498
History & Preservation	6,485,246	1,621,311	1,621,312	(1)	6,485,246	0
Transfer to Lease Payment Fund	18,316,269	0	0	0	18,316,269	0
Other Expenses	3,131,755	1,012,718	1,012,735	(17)	3,131,755	0
Ending Balance	\$ 0	\$	\$	\$	\$ (16,237,037)	\$ (16,237,037)
Advanced Transportation District						
Beginning Balance	\$ 1,447,280	\$	\$	\$	\$ 1,904,345	\$ 457,065
Revenues	17,193,225	4,187,843	4,753,962	566,119	18,640,406	1,447,181
Expenses	5,985,736	1,503,761	1,488,044	15,717	5,961,733	24,003
Capital Projects	11,215,000	379,878	379,878	0	11,215,000	0
Ending Balance	\$ 1,439,769	\$	\$	\$	\$ 3,368,018	\$ 1,928,249
Right of Way						
Beginning Balance	\$ 4,341,038	\$	\$	\$	\$ 4,180,191	\$ (160,847)
Revenues	4,020,840	949,609	1,037,736	88,127	4,106,505	85,665
Expenses	3,961,945	847,070	769,353	77,717	3,837,288	124,657
Ending Balance	\$ 4,399,933	\$	\$	\$	\$ 4,449,408	\$ 49,475
Storm Water Operations						
Beginning Balance	\$ 1,822,508	\$	\$	\$	\$ 4,234,709	\$ 2,412,201
⁷ Revenues	53,834,997	8,966,002	8,890,303	(75,699)	53,507,963	(327,034)
Expenses	47,525,915	10,138,774	9,687,182	451,592	47,188,406	337,509
Capital Projects	1,043,299	0	0	0	1,043,299	0
Ending Balance	\$ 7,088,291	\$	\$	\$	\$ 9,510,967	\$ 2,422,676
Storm Water Regional Facilities						
Beginning Balance	\$ 4,068,978	\$	\$	\$	\$ 6,097,390	\$ 2,028,412
⁸ Revenues	7,367,027	2,356,148	1,749,100	(607,048)	6,198,034	(1,168,993)
Expenses	1,911,010	420,094	325,158	94,936	1,739,830	171,180
Capital Projects	2,074,403	0	12,373	(12,373)	2,086,776	(12,373)
Ending Balance	\$ 7,450,592	\$	\$	\$	\$ 8,468,818	\$ 1,018,226
Parks Environmental Fund						
Beginning Balance	\$ 887,195	\$	\$	\$	\$ 989,887	\$ 102,692
Revenues	11,116,931	2,758,097	2,761,784	3,687	11,116,931	0
Expenses	10,760,533	2,430,316	2,429,101	1,215	10,759,971	562
Ending Balance	\$ 1,243,593	\$	\$	\$	\$ 1,346,847	\$ 103,254

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.

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

RESTRICTED FUNDS

City of San Antonio

Variance Explanation

- 1 **Purchasing and General Services Fund Expenses:** The unfavorable variance in expenses is due to outsourced City-branded COVID-related items such as masks, signage, hand sanitizer and magnets. The revenues for this fund offset this unfavorable expense variance.
- 2 **Hotel Occupancy Tax Revenues:** The unfavorable revenue variance is due to lower occupancy and average daily rates than anticipated, as both occupancy and daily rates have declined since mid-October corresponding to increased COVID-19 cases. The adopted budget assumed an occupancy rate of 48% and average daily rates of \$93, however occupancy rates averaged 40% and rates averaged \$81 for the first quarter. The 3+9 estimate factors in a gradual increase in both occupancy and daily rates.
- 3 **Convention Center Fund Revenues:** The unfavorable variance is driven by event cancellations including San Antonio Automobile Dealers Association/52nd Annual Auto & Truck Show, Mary Kay Inc, Texas Music Educators Association, National Corn Growers Association, and Blackboard Inc, resulting in less revenue in facility rentals, equipment rentals, concession and catering.
- 4 **Alamodome Fund Revenues:** The unfavorable variance is primarily associated with event cancellations (16 event-days) through June that are decreasing revenues in parking, concession, and operation recovery.
- 5 **Other Revenues:** The unfavorable variance is driven by the cancellation of the Rock n Roll Marathon.
- 6 **Community & Visitors Facilities Fund Expenses:** The favorable variance is primarily associated with savings in event driven expenses such as building maintenance, cleaning services, and utilities.
- 7 **Storm Water Operations Fund Revenues:** The unfavorable variance is due to less than anticipated Commercial Storm Water Utility Fee revenue.
- 8 **Storm Water Regional Facilities Fund Revenues:** The unfavorable variance is due to slower than anticipated Commercial Fee In-Lieu-Of permits (\$1.6 million) offset by higher than anticipated Single Family Fee In-Lieu-Of Permits (\$443,000).

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

RESTRICTED FUNDS AND SELF-INSURANCE FUNDS

City of San Antonio

	FY 2021 Adopted Budget ¹	FY 2021 3-Month Budget	FY 2021 3-Month Actuals ²	3-Month Variance Favorable (Unfavorable)	FY 2021 Estimate	12 Month Variance Favorable (Unfavorable)
Restricted Funds Continued						
City Tower & Garage Fund						
Beginning Balance	\$ 3,265,529	\$	\$	\$	\$ 3,595,098	\$ 329,569
¹ Revenues	3,088,494	701,290	592,393	(108,897)	2,939,672	(148,822)
Expenses	5,968,294	1,111,467	1,096,057	15,410	5,943,364	24,930
Reserve for Debt Service	385,729				385,729	0
Ending Balance	<u>0</u>				<u>205,677</u>	<u>205,677</u>
Self-Insurance Funds						
² Employee Benefits						
Beginning Balance	\$ 24,154,096	\$	\$	\$	\$ 22,846,451	\$ (1,307,645)
Revenues	164,404,849	40,911,875	41,879,716	967,841	165,467,676	1,062,827
Expenses	167,694,672	43,666,611	44,197,969	(531,358)	169,122,320	(1,427,648)
Budget Reserves	13,646,017			0	13,646,017	0
Ending Balance	<u>\$ 7,218,256</u>				<u>\$ 5,545,790</u>	<u>\$ (1,672,466)</u>
Liability						
Beginning Balance	\$ 2,991,345	\$	\$	\$	\$ (3,428,612)	\$ (6,419,957)
Revenues	7,709,547	1,924,248	1,932,546	8,298	7,709,547	0
Expenses	13,558,692	2,886,914	2,835,416	51,498	13,585,946	(27,254)
Actuarial Accrual	0			0	0	0
Budget Reserves	0			0	0	0
Ending Balance	<u>\$ (2,857,800)</u>				<u>\$ (9,305,011)</u>	<u>\$ (6,447,211)</u>
Workers' Compensation						
Beginning Balance	\$ 12,465,037	\$	\$	\$	\$ 7,936,115	\$ (4,528,922)
Revenues	8,353,554	2,001,735	2,019,472	17,737	8,353,554	0
Expenses	17,650,434	3,765,319	3,605,762	159,557	17,457,731	192,703
Actuarial Accrual	0			0	0	0
Budget Reserves	3,168,157			0	0	3,168,157
Ending Balance	<u>\$ 0</u>				<u>\$ (1,168,062)</u>	<u>\$ (1,168,062)</u>

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.

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

Variance Explanation

- 1 City Tower & Garage Fund Revenues:** The unfavorable variance is due to lower daily and monthly parking demand downtown than anticipated and a major contract terminated with HVHC \$55,000.
- 2 Employee Benefits Fund:** The favorable revenue variance is due to additional revenue from the extension of the City's Pre-K 4 SA program that was approved by voters to extend beyond June 30th as well as an increase in pharmacy rebate revenues. The unfavorable expense variance is due to an increased number of civilians participating in the City insurance plans, offset by projected savings in the Humana product available to retired individuals who participate in a City insurance plan.

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

OTHER FUNDS

	FY 2021 Adopted Budget ¹	FY 2021 3-Month Budget	FY 2021 3-Month Actuals ²	3-Month Variance Favorable (Unfavorable)	FY 2021 Estimate	12 Month Variance Favorable (Unfavorable)
Other Funds						
Airport - Customer Facility Charge Fund						
Beginning Balance	\$ 0	\$	\$	\$	\$ 501,662	\$ 501,662
Revenues	10,709,444	2,671,111	2,678,827	7,716	10,709,444	(0)
Transfers from Other Funds	0	0	0	0	0	0
Expenses	10,709,444	2,671,111	2,654,967	16,144	10,709,444	0
Ending Balance	\$ 0	\$	\$	\$	\$ 501,662	\$ 501,662
Child Safety Fund						
Beginning Balance	\$ 373,482	\$	\$	\$	\$ 573,557	\$ 200,075
¹ Revenues	2,184,181	462,902	446,477	(16,425)	2,047,754	(136,427)
Expenses	2,273,579	600,814	547,850	52,964	2,165,756	107,823
Ending Balance	\$ 284,084	\$	\$	\$	\$ 455,555	\$ 171,471
Confiscated Property Fund						
Beginning Balance	\$ 3,096,608	\$	\$	\$	\$ 3,216,619	\$ 120,011
² Revenues	976,320	229,908	14,304	(215,605)	683,327	(292,993)
Expenses	882,745	96,030	91,034	4,996	867,541	15,204
Ending Balance	\$ 3,190,183	\$	\$	\$	\$ 3,032,405	\$ (157,778)
City Cemetery						
Beginning Balance	\$ 207,956	\$	\$	\$	\$ 347,031	\$ 139,075
Revenues	170,000	0	289	289	170,289	289
Expenses	201,186	38,241	38,166	75	201,036	150
Ending Balance	\$ 176,770	\$	\$	\$	\$ 316,284	\$ 139,514
Economic Development Incentive Fund						
Beginning Balance	\$ 0	\$	\$	\$	\$ 0	\$ 0
Revenues	1,022,325	255,579	257,801	2,222	1,022,325	0
Expenses	584,613	7,380	7,381	(1)	579,524	5,089
Reserve for Workforce Development	437,712				437,712	-
Ending Balance	\$ 0	\$	\$	\$	\$ 5,089	\$ 5,089
Energy Efficiency Fund						
Beginning Balance	\$ 289,767	\$	\$	\$	\$ 271,945	\$ (17,822)
Revenues	1,320,590	329,813	332,276	2,463	1,323,054	2,464
Expenses	1,367,879	102,651	108,447	(5,796)	1,374,200	(6,321)
Ending Balance	\$ 242,478	\$	\$	\$	\$ 220,799	\$ (21,679)
Equipment Renewal & Replacement Fund						
Beginning Balance	\$ 34,986,809	\$	\$	\$	\$ 37,838,438	\$ 2,851,629
Revenues	45,491,964	10,514,179	10,827,556	313,377	45,524,692	32,728
Expenses	53,160,167	2,305,070	2,250,779	54,291	53,160,167	0
Reserve for Future Purchases	27,318,606				27,318,606	0
Ending Balance	\$ 0	\$	\$	\$	\$ 2,884,357	\$ 2,884,357
Golf Fund						
Beginning Balance	\$ 16,287	\$	\$	\$	\$ 16,897	\$ 610
Revenues	1,024,954	0	141	141	1,025,095	141
Expenses	1,020,079	0	0	0	1,020,079	0
Ending Balance	\$ 21,162	\$	\$	\$	\$ 21,913	\$ 751

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.

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

OTHER FUNDS

City of San Antonio

Variance Explanation

- 1 Child Safety Fund Revenues:** The unfavorable variance is due to a decrease in moving and parking violations in school zones. Activity is not projected to return to pre-pandemic levels as originally projected as many city residents continue to work from home.
- 2 Confiscated Property Fund Revenues:** The unfavorable variance is due to court closures resulting from the continuing COVID-19 pandemic, preventing criminal cases from being closed and depositing revenues into the various confiscated property funds. Additionally, there have been no auctions held year to date due to less inventory than planned.

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

OTHER FUNDS

	FY 2021 Adopted Budget ¹	FY 2021 3-Month Budget	FY 2021 3-Month Actuals ²	3-Month Variance Favorable (Unfavorable)	FY 2021 Estimate	12 Month Variance Favorable (Unfavorable)
Other Funds						
Inner City Incentive Fund						
Beginning Balance	\$ 0	\$	\$	\$	\$ 72,135	\$ 72,135
Revenues	512,580	109,395	136,459	27,064	539,568	26,988
Expenses	512,580	161,758	161,758	0	549,017	(36,437)
Ending Balance	\$ 0	\$	\$	\$	\$ 62,686	\$ 62,686
¹ Municipal Court Security						
Beginning Balance	\$ 30,512	\$	\$	\$	\$ 71,410	\$ 40,898
Revenues	275,569	61,358	51,895	(9,463)	232,957	(42,612)
Transfers from Other Funds	136,615	34,155	34,154	(1)	136,615	0
Expenses	396,030	93,418	100,839	(7,421)	435,690	(39,660)
Ending Balance	\$ 46,666	\$	\$	\$	\$ 5,292	\$ (41,374)
Municipal Court Technology						
Beginning Balance	\$ 38,861	\$	\$	\$	\$ 37,900	\$ (961)
² Revenues	303,569	67,596	46,565	(21,031)	208,602	(94,967)
Transfers from Other Funds	421,140	105,285	105,285	0	421,140	0
Expenses	763,570	182,785	182,799	(14)	731,195	32,375
Ending Balance	\$ 0	\$	\$	\$	\$ (63,553)	\$ (63,553)
Airport - Passenger Facility Charge						
Beginning Balance	\$ 0	\$	\$	\$	\$ 0	\$ 0
Revenues	9,366,955	1,579,615	1,604,220	24,605	9,366,955	0
Transfers from CARES Act	6,500,000	0	0	0	6,500,000	0
Expenses	15,866,955	3,776,854	3,776,750	104	15,866,955	0
Ending Balance	\$ 0	\$	\$	\$	\$ 0	\$ 0
PEG						
Beginning Balance	\$ 9,453,692	\$	\$	\$	\$ 10,306,404	\$ 852,712
Revenues	2,643,800	718,095	697,839	(20,256)	2,793,805	150,005
Expenses	4,083,617	152,918	131,706	21,212	4,069,785	13,832
Reserve for Capital Purchases	8,013,875				8,013,875	0
Ending Balance	\$ 0	\$	\$	\$	\$ 1,016,549	\$ 1,016,549
Starbright Industrial Dev Corporation						
Beginning Balance	\$ 5,672	\$	\$	\$	\$ 5,665	\$ (7)
Revenues	1,663,919	415,709	415,984	275	1,663,644	(275)
Expenses	1,663,919	416,259	415,984	275	1,663,644	275
Ending Balance	\$ 5,672	\$	\$	\$	\$ 5,665	\$ (7)
Tax Increment Financing						
Beginning Balance	\$ 1,427,546	\$	\$	\$	\$ 1,465,617	\$ 38,071
Revenues	1,086,801	0	1,351	1,351	1,088,152	1,351
Expenses	797,000	198,057	166,084	31,973	729,082	67,918
Ending Balance	\$ 1,717,347	\$	\$	\$	\$ 1,824,687	\$ 107,340
Tree Canopy & Mitigation						
Beginning Balance	\$ 2,809,783	\$	\$	\$	\$ 3,150,208	\$ 340,425
³ Revenues	1,586,881	514,183	1,142,185	628,002	2,292,981	706,100
Expenses	1,918,536	156,357	156,292	65	1,918,480	56
Ending Balance	\$ 2,478,128	\$	\$	\$	\$ 3,524,709	\$ 1,046,581
⁴ Truancy Intervention & Prevention						
Beginning Balance	\$ 80,267	\$	\$	\$	\$ 55,140	\$ (25,127)
Revenues	572,648	92,856	82,156	(10,700)	410,059	(162,589)
Transfers from Other Funds	263,541	65,886	65,885	(1)	263,541	0
Expenses	865,566	228,733	242,055	(13,322)	914,856	(49,290)
Ending Balance	\$ 50,890	\$	\$	\$	\$ (186,116)	\$ (237,006)

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.

Fiscal Year 2021 3+9 Report (As of December 31, 2020)

OTHER FUNDS

City of San Antonio

Variance Explanation

- 1 Municipal Court Security Fund:** The unfavorable revenue variance is due to a fewer amount of cases paid than anticipated. The unfavorable expense variance is due to an increase in contracted security guards in place of permanent bailiff positions. The projection includes one additional guard in place for COVID screening and temperature checks.
- 2 Municipal Court Technology Fund Revenues:** The unfavorable variance is due to less cases paid than anticipated.
- 3 Tree Canopy & Mitigation Fund Revenues:** The favorable variance is due to more than anticipated Tree Mitigation Fee revenue. Over \$1.0 million received in the first quarter compared to \$750,000 received in first quarter of FY 2020. This includes three projects paying fees in excess of \$100,000
- 4 Truancy Intervention & Prevention Fund:** The unfavorable revenue variance is attributable to less cases paid than anticipated which also reduces the amount received from Bexar County. The unfavorable expense variance is due to not meeting salary turnover as the department is currently projecting to end the year with six vacancies.