

CITY OF SAN ANTONIO

3+9

FISCAL YEAR 2016
THREE PLUS NINE
BUDGET AND FINANCE REPORT

Prepared by
Office of Management & Budget and Finance Department
February 17, 2016



FY 2016 THREE PLUS NINE BUDGET AND FINANCE REPORT

REVENUES AND EXPENSES

- 1ST QUARTER ACTUALS UNAUDITED (OCTOBER 1, 2015 TO DECEMBER 31, 2015)
- NINE MONTH PROJECTION (JANUARY 2016 TO SEPTEMBER 2016)

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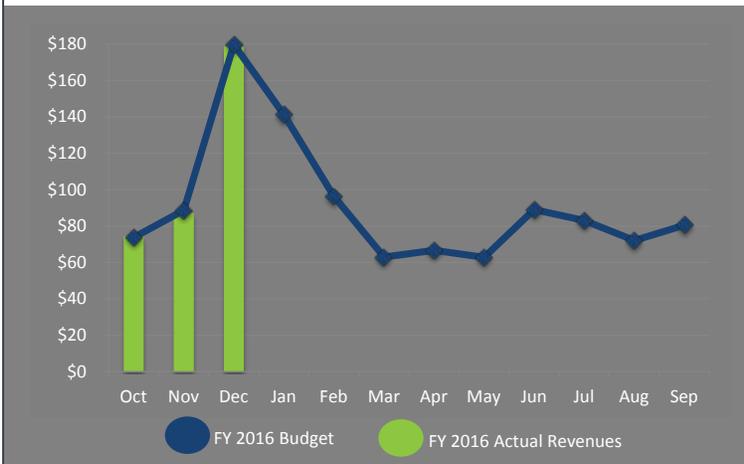
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3+9 FY 2016 THREE PLUS NINE BUDGET AND FINANCE REPORT

GENERAL FUND REVENUES

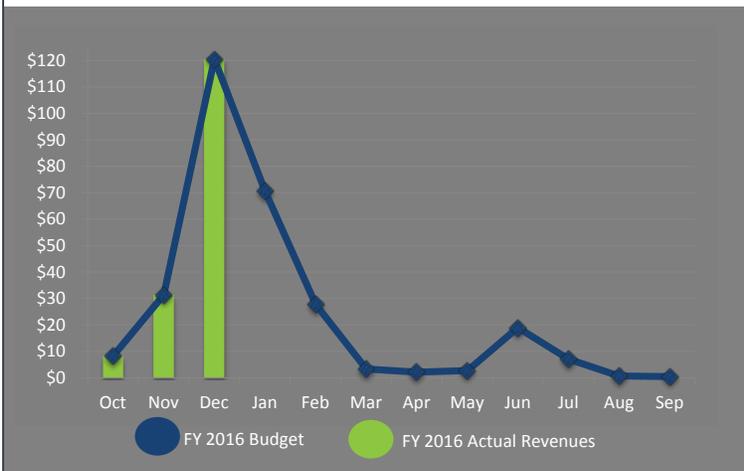
City of San Antonio

ALL SOURCES (\$ in Millions)



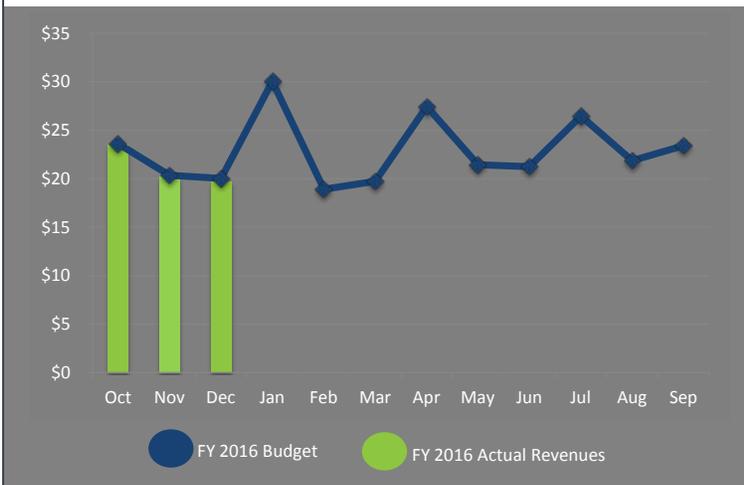
	FY 2016 Adopted Budget	3 Month Actuals	Variance Favorable (Unfavorable)
Oct	\$ 73.69	\$ 74.35	\$ 0.66
Nov	88.60	87.14	(1.47)
Dec	179.69	178.53	(1.16)
Jan	141.27		
Feb	96.35		
Mar	62.89		
Apr	66.69		
May	62.85		
Jun	88.98		
Jul	83.07		
Aug	72.09		
Sep	80.52		
Total	\$ 1,096.70	\$ 340.01	\$ (1.97)

CURRENT PROPERTY TAX (\$ in Millions)



	FY 2016 Adopted Budget	3 Month Actuals	Variance Favorable (Unfavorable)
Oct	\$ 8.22	\$ 8.22	\$ -
Nov	31.34	31.34	-
Dec	120.53	120.53	-
Jan	70.62		
Feb	27.75		
Mar	3.30		
Apr	2.12		
May	2.68		
Jun	18.93		
Jul	7.07		
Aug	0.73		
Sep	0.42		
Total	\$ 293.69	\$ 160.09	\$ -

CITY SALES TAX (\$ in Millions)



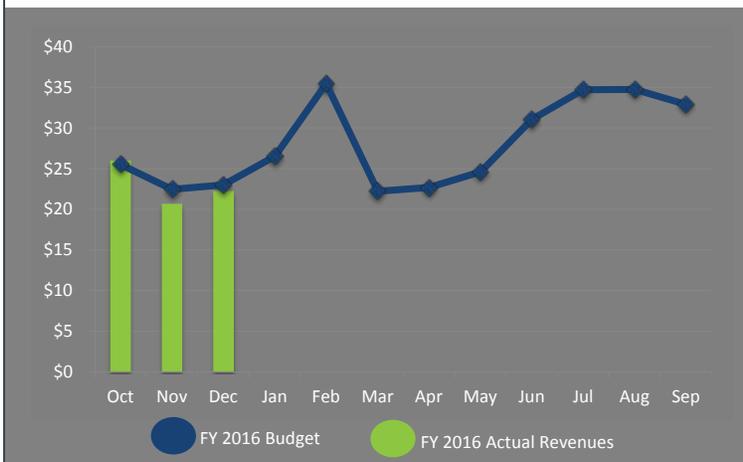
	FY 2016 Adopted Budget	3 Month Actuals	Variance Favorable (Unfavorable)
Oct	\$ 23.60	\$ 23.50	\$ (0.10)
Nov	20.35	20.25	(0.11)
Dec	20.03	19.68	(0.34)
Jan	30.05		
Feb	18.94		
Mar	19.75		
Apr	27.44		
May	21.44		
Jun	21.26		
Jul	26.48		
Aug	21.89		
Sep	23.42		
Total	\$ 274.65	\$ 63.44	\$ (0.55)

3+9 FY 2016 THREE PLUS NINE BUDGET AND FINANCE REPORT

GENERAL FUND REVENUES

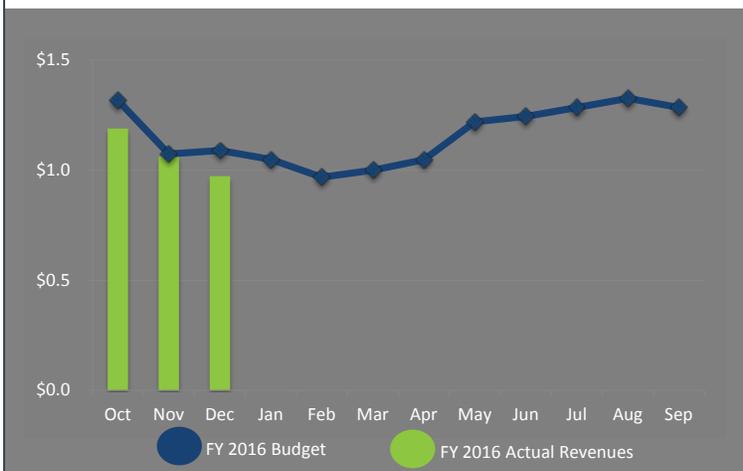
City of San Antonio

CPS ENERGY (\$ in Millions)



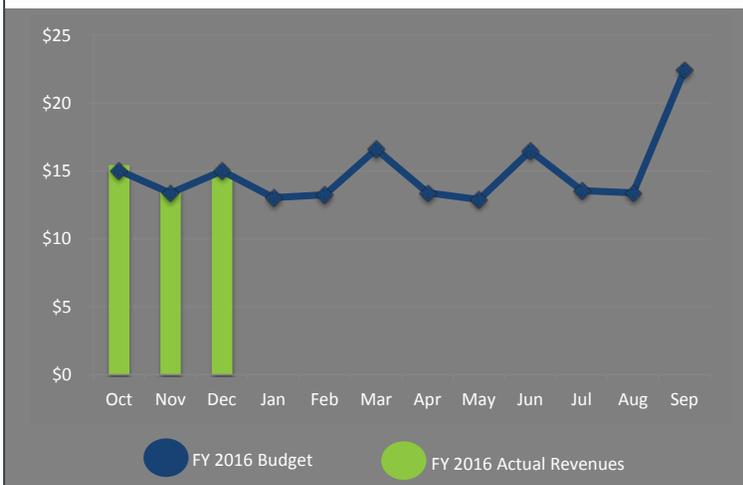
	FY 2016 Adopted Budget	3 Month Actuals	Variance Favorable (Unfavorable)
Oct	\$ 25.53	\$ 26.00	\$ 0.48
Nov	22.47	20.68	(1.79)
Dec	23.01	22.27	(0.74)
Jan	26.51		
Feb	35.45		
Mar	22.23		
Apr	22.69		
May	24.60		
Jun	31.06		
Jul	34.69		
Aug	34.77		
Sep	32.92		
Total	\$ 335.93	\$ 68.95	\$ (2.06)

SAN ANTONIO WATER SYSTEM (\$ in Millions)



	FY 2016 Adopted Budget	3 Month Actuals	Variance Favorable (Unfavorable)
Oct	\$ 1.32	\$ 1.19	\$ (0.13)
Nov	1.07	1.06	(0.01)
Dec	1.09	0.97	(0.12)
Jan	1.05		
Feb	0.97		
Mar	1.00		
Apr	1.05		
May	1.22		
Jun	1.24		
Jul	1.28		
Aug	1.33		
Sep	1.28		
Total	\$ 13.90	\$ 3.22	\$ (0.26)

OTHER REVENUES (\$ in Millions)



	FY 2016 Adopted Budget	3 Month Actuals	Variance Favorable (Unfavorable)
Oct	\$ 15.03	\$ 15.44	\$ 0.40
Nov	13.36	13.81	0.45
Dec	15.03	15.07	0.04
Jan	13.04		
Feb	13.25		
Mar	16.62		
Apr	13.40		
May	12.91		
Jun	16.49		
Jul	13.55		
Aug	13.39		
Sep	22.46		
Total	\$ 178.53	\$ 44.31	\$ 0.89



FY 2016 THREE PLUS NINE BUDGET AND FINANCE REPORT

GENERAL FUND REVENUES

City of San Antonio

	FY 2016 Adopted Budget	FY 2016 3-Month Budget	FY 2016 3-Month Actuals ¹	3-Month Variance Favorable (Unfavorable)	FY 2016 Estimate	12 Month Variance Favorable (Unfavorable)
AVAILABLE FUNDS						
Beginning Bal. (Excluding Financial Reserves)	\$ 63,868,294				\$ 67,744,308	3,876,014
Revenue reserved for October 2015 Amendment	3,688,895				3,688,895	0
REVENUES						
Current Property Tax	\$ 293,694,785	\$ 160,088,713	\$ 160,088,713	\$ 0	\$ 293,694,785	\$ 0
1 City Sales Tax	274,646,415	63,982,979	63,436,312	(546,667)	274,099,748	(546,667)
2 CPS Energy	335,933,940	71,012,010	68,951,418	(2,060,592)	330,892,390	(5,041,550)
Business & Franchise Tax	30,682,970	7,737,976	7,737,976	0	30,720,594	37,624
Liquor by the Drink Tax	7,714,000	1,769,944	1,769,944	0	7,714,000	0
Delinquent Property Tax	2,727,474	777,320	777,320	0	2,727,474	0
Penalty & Interest on Delinquent Property Taxes	2,130,000	291,344	291,344	0	2,130,000	0
3 Licenses & Permits	8,259,992	2,064,998	2,112,326	47,328	8,449,302	189,310
San Antonio Water System	13,896,079	3,477,869	3,221,851	(256,018)	13,896,079	0
4 Other Agencies	8,035,702	2,582,043	2,636,508	54,465	8,136,215	100,513
Charges for Current Services						
5 General Government	3,738,452	598,745	638,412	39,667	3,592,209	(146,243)
6 Public Safety	40,515,970	9,453,809	9,334,420	(119,389)	40,038,414	(477,556)
Highways & Streets	770,664	200,859	263,958	63,099	921,696	151,032
7 Health	2,768,116	699,600	786,090	86,490	3,091,515	323,399
Recreation & Culture	11,604,074	2,407,550	2,492,859	85,309	11,736,460	132,386
8 Fines	12,302,770	2,638,175	2,519,033	(119,142)	11,700,542	(602,228)
Miscellaneous Revenue						
9 Sale of Property	3,658,436	1,444,767	1,744,767	300,000	4,010,000	351,564
Use of Money & Property	1,882,253	538,525	538,525	0	1,882,253	0
Interest Earnings	596,055	42,282	65,107	22,825	583,707	(12,348)
10 Recovery of Expenditures	2,165,853	450,049	850,049	400,000	2,645,664	479,811
Miscellaneous	203,048	79,534	79,534	0	230,988	27,940
Interfund Charges & Transfers	1,800,000	465,000	495,119	30,119	1,950,000	150,000
TOTAL REVENUE	\$ 1,059,727,048	\$ 332,804,091	\$ 330,831,585	\$ (1,972,506)	\$ 1,054,844,033	\$ (4,883,015)
Transfers from Other Funds	36,971,686	9,180,217	9,180,217	0	37,070,785	99,099
TOTAL REVENUE AND TRANSFERS	\$ 1,096,698,734	\$ 341,984,308	\$ 340,011,802	\$ (1,972,506)	\$ 1,091,914,818	\$ (4,783,916)
TOTAL AVAILABLE FUNDS	\$ 1,164,255,923	\$ 341,984,308	\$ 340,011,802	\$ (1,972,506)	\$ 1,163,348,021	\$ (907,902)

NOTES

1 Actual figures are unaudited.

Variance Explanation

- 1 **City Sales Tax.** The unfavorable variance in the first quarter is due to a downturn in the energy sector caused by low fuel prices resulting in less spending in the energy sector. Additionally, a decrease in discretionary spending from Mexican nationals due to the strength of the dollar is contributing to lower sales tax collections.
- 2 **CPS Energy.** The unfavorable variance in the first quarter is due a decrease in electric sales resulting from mild weather as Heating Degree Days were down 37% from a historic 20 year average.
- 3 **Licenses & Permits.** The favorable variance is mainly due to more permitted and unpermitted alarms anticipated to be collected over the budgeted amount.
- 4 **Other Agencies.** The favorable variance is due to a higher reimbursement from Bexar County for magistration and detention costs based on increased expenditures.
- 5 **General Government.** The unfavorable variance is due to a reduction in municipal court service fees resulting from a decline in the number of tickets paid.
- 6 **Public Safety.** The unfavorable variance is mainly due to a 3.0% decrease in the number of EMS Transports as compared to FY 2015.
- 7 **Health.** The favorable variance is due to a 22% increase in Birth Certificate applications than budgeted resulting in an additional \$275,000.
- 8 **Fines.** The unfavorable variance is due to a lower number of Moving Violations being paid than budgeted. Additionally, revenues received from the contracted collection agency are projected to be lower due to a decrease in number of uncollected municipal court tickets being sent to the collection agency.
- 9 **Sale of Property.** The favorable variance is mainly due to the to the proceeds received from the sale of Fire Station #7 which was not anticipated this fiscal year.
- 10 **Recovery of Expenditures.** The favorable variance is due to payment in the amount of \$295,000 for insurance claims on Police equipment. Additionally, \$80,000 was received from SA Parks Foundation to subsidize free group swim lessons and \$60,000 from a reimbursement for inter-library loans postage costs.



FY 2016 THREE PLUS NINE BUDGET AND FINANCE REPORT

GENERAL FUND EXPENDITURES

City of San Antonio

	FY 2016 Adopted Budget ¹	FY 2016 3-Month Budget	FY 2016 3-Month Actuals ²	3-Month Variance Favorable (Unfavorable)	FY 2016 Estimate	12 Month Variance Favorable (Unfavorable)
APPROPRIATIONS						
Animal Care	\$ 12,538,983	\$ 3,093,803	\$ 3,081,485	\$ 12,318	\$ 12,536,228	\$ 2,755
Center City Development & Operations	16,587,244	5,045,893	5,026,587	19,306	16,586,196	1,048
City Attorney	8,242,623	2,037,336	1,996,922	40,414	8,242,623	0
City Auditor	2,915,668	704,015	687,127	16,888	2,901,905	13,763
City Clerk	3,446,923	846,477	808,591	37,886	3,446,923	0
City Manager	3,179,198	843,637	807,759	35,878	3,179,198	0
Code Enforcement	14,729,932	3,618,133	3,428,385	189,748	14,577,646	152,286
1 Eastpoint Office	791,063	262,877	272,359	(9,482)	809,318	(18,255)
2 Economic Development	9,566,164	2,242,115	2,181,759	60,356	9,374,566	191,598
Finance	11,625,382	2,758,443	2,627,506	130,937	11,511,299	114,083
Fire	291,261,206	74,648,108	74,647,924	184	291,261,206	0
Government & Public Affairs	7,150,503	1,627,852	1,546,985	80,867	7,056,250	94,253
Health	12,827,282	2,789,021	2,727,305	61,716	12,827,282	0
Historic Preservation	1,560,838	372,261	366,859	5,402	1,544,605	16,233
Human Resources	5,842,752	1,595,940	1,483,568	112,372	5,696,897	145,855
Human Services	19,838,587	4,471,005	4,427,253	43,752	19,732,436	106,151
Library	37,711,983	8,817,796	8,755,272	62,524	37,618,141	93,842
Management & Budget	3,425,347	869,633	827,834	41,799	3,424,351	996
Mayor & Council	7,026,705	1,546,884	1,524,345	22,539	7,026,705	0
3 Municipal Court	13,901,811	3,349,878	3,277,620	72,258	13,651,299	250,512
Municipal Elections	84,811	6,277	2,369	3,908	84,811	0
Parks & Recreation	47,794,163	9,903,169	9,848,823	54,346	47,685,050	109,113
Parks Police	13,909,439	3,448,243	3,448,243	0	13,907,715	1,724
Planning	3,631,574	690,402	689,513	889	3,628,576	2,998
Police	425,100,616	107,785,158	107,695,732	89,426	424,989,319	111,297
Outside Agencies	19,527,505	2,925,860	2,925,860	0	19,527,505	0
Non-Departmental	26,245,168	2,933,401	2,766,877	166,524	26,222,146	23,022
Transportation & Capital Improvements	79,898,576	16,474,131	16,470,567	3,564	79,897,323	1,253
Transfers	2,405,138	157,586	157,586	0	2,405,138	0
TOTAL APPROPRIATIONS	\$ 1,102,767,184	\$ 265,865,334	\$ 264,509,014	\$ 1,356,320	\$ 1,101,352,657	\$ 1,414,527
LESS FUEL SAVINGS - All General Fund Departments				720,000	(2,870,000)	2,870,000
TOTAL AVAILABLE FUNDS	\$ 1,164,255,923	\$ 341,984,308	\$ 340,011,802	\$ (1,972,506)	\$ 1,163,348,021	\$ (907,902)
GROSS ENDING BALANCE	\$ 61,488,739	\$ 76,118,974	\$ 75,502,788	\$ 103,815	\$ 64,865,365	\$ 3,376,626
LESS BUDGETED RESERVES						
Financial Reserves (Incremental Amount for 9%)	6,439,372				6,439,372	0
Reserve for 2-Yr. Balanced Budget Plan	55,049,367				55,049,367	0
Ending Balance	\$ 0				\$ 3,376,626	\$ 3,376,626
BUDGETED RESERVES SUMMARY						
Total Annual Budgeted Financial Reserves	\$ 109,629,873				\$ 109,629,873	
Annual Budgeted Financial Reserves as a % of Revenues	10.0%				10.0%	
Reserve for 2-Year Budget as % Revenues	3%				3%	

NOTES

- 1 Adopted Budget consists of Original Budget for the fiscal year and the Budget Amendment Ordinance approved in October 2015.
- 2 Actual figures are unaudited.



FY 2016 THREE PLUS NINE BUDGET AND FINANCE REPORT

GENERAL FUND EXPENDITURES

City of San Antonio

Variance Explanation

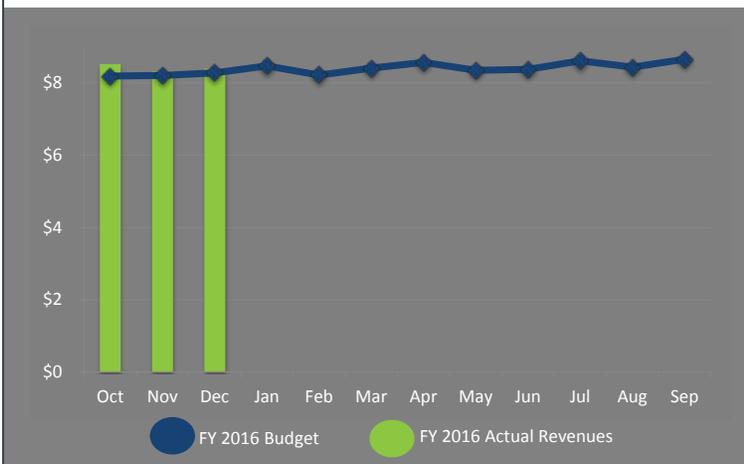
- 1 **East Point Office.** The unfavorable variance is due to hiring a new Senior Management Analyst. This position was budgeted at nine months in the FY 2016 Budget.
- 2 **Economic Development.** The favorable variance is due to savings in personnel from six vacant positions to include two Assistant Director positions and one Economic Development Manager.
- 3 **Municipal Courts.** The favorable variance is due to a decrease in the number of outstanding tickets that are being sent to the contracted collection agency which results in savings.

3+9 FY 2016 THREE PLUS NINE BUDGET AND FINANCE REPORT

ENTERPRISE AND RESTRICTED FUNDS

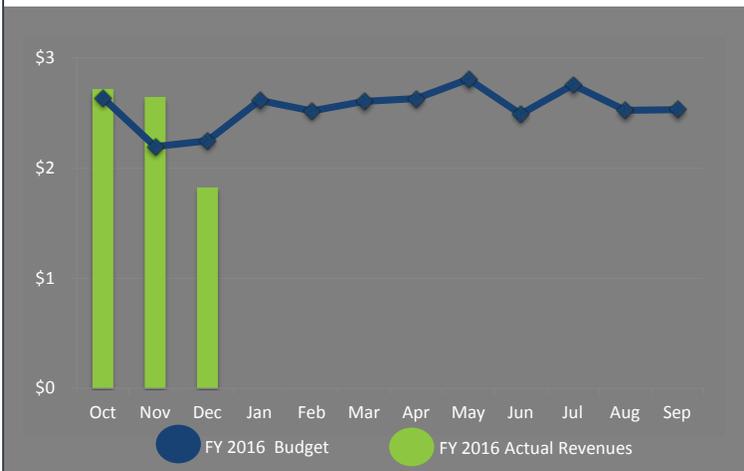
City of San Antonio

SOLID WASTE MANAGEMENT REVENUES (\$ in Millions)



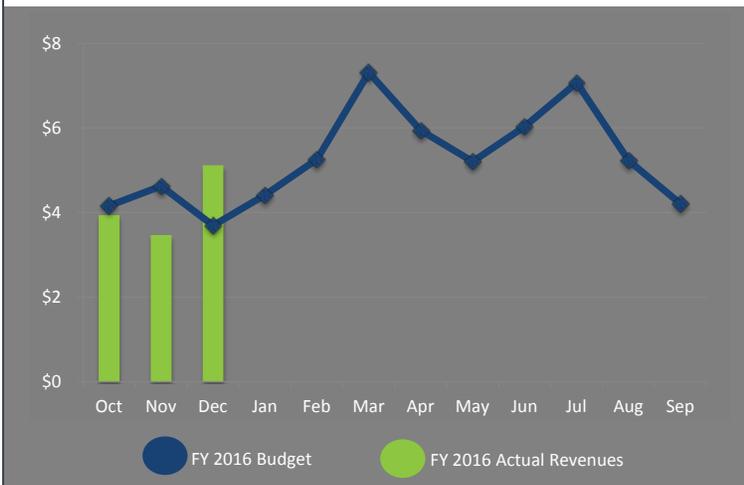
	FY 2016 Adopted Budget	3 Month Actuals	Variance Favorable (Unfavorable)
Oct	\$ 8.18	\$ 8.52	\$ 0.33
Nov	8.20	8.31	0.11
Dec	8.28	8.39	0.11
Jan	8.47		
Feb	8.22		
Mar	8.41		
Apr	8.57		
May	8.35		
Jun	8.38		
Jul	8.61		
Aug	8.43		
Sep	8.65		
Total	\$ 100.75	\$ 25.22	\$ 0.56

DEVELOPMENT SERVICES REVENUES (\$ in Millions)



	FY 2016 Adopted Budget	3 Month Actuals	Variance Favorable (Unfavorable)
Oct	\$ 2.64	\$ 2.72	\$ 0.08
Nov	2.19	2.65	0.45
Dec	2.25	1.82	(0.42)
Jan	2.61		
Feb	2.52		
Mar	2.61		
Apr	2.63		
May	2.81		
Jun	2.49		
Jul	2.76		
Aug	2.52		
Sep	2.53		
Total	\$ 30.55	\$ 7.19	\$ 0.11

HOTEL OCCUPANCY TAX REVENUES (\$ in Millions)



	FY 2016 Adopted Budget	3 Month Actuals	Variance Favorable (Unfavorable)
Oct	\$ 4.16	\$ 3.93	\$ (0.23)
Nov	4.62	3.47	(1.16)
Dec	3.69	5.12	1.43
Jan	4.41		
Feb	5.26		
Mar	7.32		
Apr	5.94		
May	5.21		
Jun	6.03		
Jul	7.07		
Aug	5.23		
Sep	4.21		
Total	\$ 63.15	\$ 12.52	\$ 0.04

3+9

FY 2016 THREE PLUS NINE BUDGET AND FINANCE REPORT

ENTERPRISE AND RESTRICTED FUNDS

City of San Antonio

	FY 2016 Adopted Budget	FY 2016 3-Month Budget	FY 2016 3-Month Actuals	3-Month Variance Favorable (Unfavorable)	FY 2016 Estimate	12 Month Variance Favorable (Unfavorable)
Enterprise Funds						
Airport Fund						
Revenues	\$ 93,115,551	\$ 27,589,194	\$ 27,627,776	\$ 38,582	\$ 93,115,551	\$ 0
Expenses	57,697,841	13,714,218	13,605,552	108,666	57,697,841	0
Transfers	34,747,372	4,561,254	4,560,210	1,044	34,747,372	0
Development Services Fund						
1 Revenues	30,552,652	7,078,953	7,187,551	108,598	30,748,281	195,629
2 Expenses	32,250,701	6,741,708	6,643,835	97,873	31,946,678	304,023
Parking Fund						
Revenues	10,234,829	2,338,506	2,326,152	(12,354)	10,234,829	0
Expenses	9,461,507	1,833,755	1,830,185	3,570	9,461,312	195
Solid Waste Management Fund						
3 Revenues	100,750,956	24,667,264	25,224,536	557,272	101,391,630	640,674
4 Expenses	107,038,813	24,537,693	24,281,916	255,777	105,852,719	1,186,094
Market Square Fund						
Revenues	2,789,975	612,070	607,670	(4,400)	2,792,831	2,856
Expenses	2,452,755	543,408	514,777	28,631	2,441,565	11,190
Restricted Funds						
Advanced Transportation District Fund						
Revenues	15,957,667	3,755,270	3,719,407	(35,863)	15,921,804	(35,863)
Expenses	16,935,421	2,743,451	2,735,264	8,187	16,924,801	10,620
Capital Projects	9,105,000	910,000	908,974	1,026	9,105,000	0
Capital Improvements Management Services Fund						
5 Revenues	18,286,552	3,177,599	3,314,657	137,058	18,423,693	137,141
Expenses	20,252,215	4,889,385	4,880,652	8,733	20,206,829	45,386
Facility Services						
Revenues	14,530,103	3,602,529	3,604,967	2,438	14,530,201	98
Expenses	14,766,225	3,472,593	3,402,926	69,667	14,609,208	157,017
Fleet Services						
6 Revenues	41,745,722	8,672,092	7,977,253	(694,839)	39,923,670	(1,822,052)
7 Expenses	41,956,249	8,969,975	7,744,980	1,224,995	39,427,134	2,529,115
Information Technology Services						
Revenues	53,942,335	13,034,486	13,157,553	123,067	53,942,626	291
8 Expenses	56,812,598	14,146,434	14,024,633	121,801	56,464,936	347,662
Purchasing & General Services						
9 Revenues	5,487,464	1,300,883	1,489,136	188,253	5,682,234	194,770
10 Expenses	6,032,037	1,445,684	1,529,953	(84,269)	6,190,006	(157,969)



FY 2016 THREE PLUS NINE BUDGET AND FINANCE REPORT

ENTERPRISE AND RESTRICTED FUNDS

City of San Antonio

Variance Explanation

- 1 **Development Services Revenues.** The favorable variance is due to increases in New Commercial Building Permits from permitting larger development projects.
- 2 **Development Services Expenses.** The favorable variance in expenditures is from savings in personnel.
- 3 **Solid Waste Management Revenues.** The favorable variance is from additional Solid Waste fees of \$341,000 due to a 10% increase in the number of customers electing to retain the larger cart than planned; an additional \$103,000 is a result of increased utilization of brush drop-off sites and \$86,000 in additional revenue from more waste hauler permits being issued than planned.
- 4 **Solid Waste Management Expenses.** The favorable variance is primarily due to lower fuel prices than budgeted.
- 5 **Capital Improvements Management Services (CIMS) Revenues.** The favorable variance is due to 17% more projects being in construction in the first quarter of FY 2016 than the first quarter of FY 2015.
- 6 **Fleet Services Revenues.** The unfavorable variance is mainly due to lower fuel prices and Bexar County no longer fueling with the City.
- 7 **Fleet Services Expenses.** The favorable variance is due to lower fuel prices, a decrease in the volume of parts and outside contracted repair work needed, and Bexar County no longer fueling with the City.
- 8 **Information Technology Services Expenses.** The favorable variance is mainly from less software maintenance in BMC Software Maintenance & Support due to less products needed than anticipated and \$237k from TriTech maintenance for Public Safety due to the break out of third party vendors for Records Management Support (RMS).
- 9 **Purchasing & General Services Revenues.** The favorable variance is due to increased outsourcing of print jobs billed to departments and increased postage from a large Solid Waste Department mail out.
- 10 **Purchasing & General Services Expenses.** The unfavorable variance is due to increased outsourcing of print jobs resulting from printers being down for repairs or replacement.



FY 2016 THREE PLUS NINE BUDGET AND FINANCE REPORT

ENTERPRISE AND RESTRICTED FUNDS

City of San Antonio

	FY 2016 Adopted Budget	FY 2016 3-Month Budget	FY 2016 3-Month Actuals	3-Month Variance Favorable (Unfavorable)	FY 2016 Estimate	12 Month Variance Favorable (Unfavorable)
Restricted Funds						
Hotel Occupancy Tax & Hotel Occupancy Tax Supported Funds						
Revenues						
Hotel Occupancy Tax	\$ 63,877,947	\$ 12,517,696	\$ 12,521,709	\$ 4,013	\$ 63,877,947	\$ 0
Convention Center	13,196,090	3,097,133	3,177,548	80,415	13,199,450	3,360
Alamodome	10,250,806	2,377,959	2,387,063	9,104	10,256,521	5,715
Other Revenues	109,061	27,265	27,265	0	109,061	-
Expenditures						
Community & Visitors Facilities	41,026,976	8,953,425	8,761,978	191,447	40,814,362	212,614
Convention & Visitors Bureau	21,575,928	5,233,578	5,233,008	570	21,575,444	484
Culture & Creative Development	9,942,654	3,184,924	3,184,883	41	9,942,308	346
History & Preservation	9,942,654	2,485,664	2,485,664	0	9,942,654	0
Other Expenses	3,141,233	785,308	785,308	0	3,141,233	0
Right of Way Management Fund						
Revenues	2,961,656	625,896	694,250	68,354	3,014,313	52,657
Expenses	2,811,031	477,920	472,549	5,371	2,759,413	51,618
Storm Water Operations Fund						
Revenues	43,269,835	9,965,675	10,040,363	74,688	43,336,069	66,234
Expenses	47,709,555	9,443,485	9,348,382	95,103	47,672,621	36,934
Capital Projects	5,300,000	7,000	1,821	5,179	5,300,000	0
Storm Water Regional Facilities Fund						
Revenues	4,884,814	1,005,818	1,037,719	31,901	4,926,717	41,903
Expenses	5,753,651	323,606	323,407	199	5,747,905	5,746
Capital Projects	4,355,948	10,000	0	10,000	4,355,948	0
Parks Environmental Fund						
Revenues	6,814,740	1,674,000	1,698,967	24,967	6,814,740	0
Expenses	6,819,162	1,585,497	1,585,099	398	6,818,677	485
Self-Insurance Funds						
Employee Benefits Fund						
1 Revenues	150,817,698	37,126,266	38,319,025	1,192,759	151,175,797	358,099
2 Expenses	149,611,101	38,643,570	36,936,687	1,706,883	148,025,177	1,585,924
Liability Fund						
Revenues	9,865,571	2,460,392	2,461,349	957	9,873,089	7,518
Expenses	9,583,047	2,048,734	2,039,427	9,307	9,564,343	18,704
Workers' Compensation Fund						
Revenues	16,107,294	4,026,823	4,310,233	283,410	16,227,294	120,000
Expenses	15,793,167	2,849,125	2,819,563	29,562	15,697,882	95,285



FY 2016 THREE PLUS NINE BUDGET AND FINANCE REPORT

ENTERPRISE AND RESTRICTED FUNDS

City of San Antonio

Variance Explanation

- 1 **Employee Benefits Revenues.** The favorable variance is due to rescription Rebates anticipated to be above budget resulting in additional revenues.
- 2 **Employee Benefits Expenses.** The favorable variance is due Police and Fire uniform healthcare claims being projected 3% below budget. For the first quarter, uniform claims are 13% below budget.