

# **Monthly Financial Report**

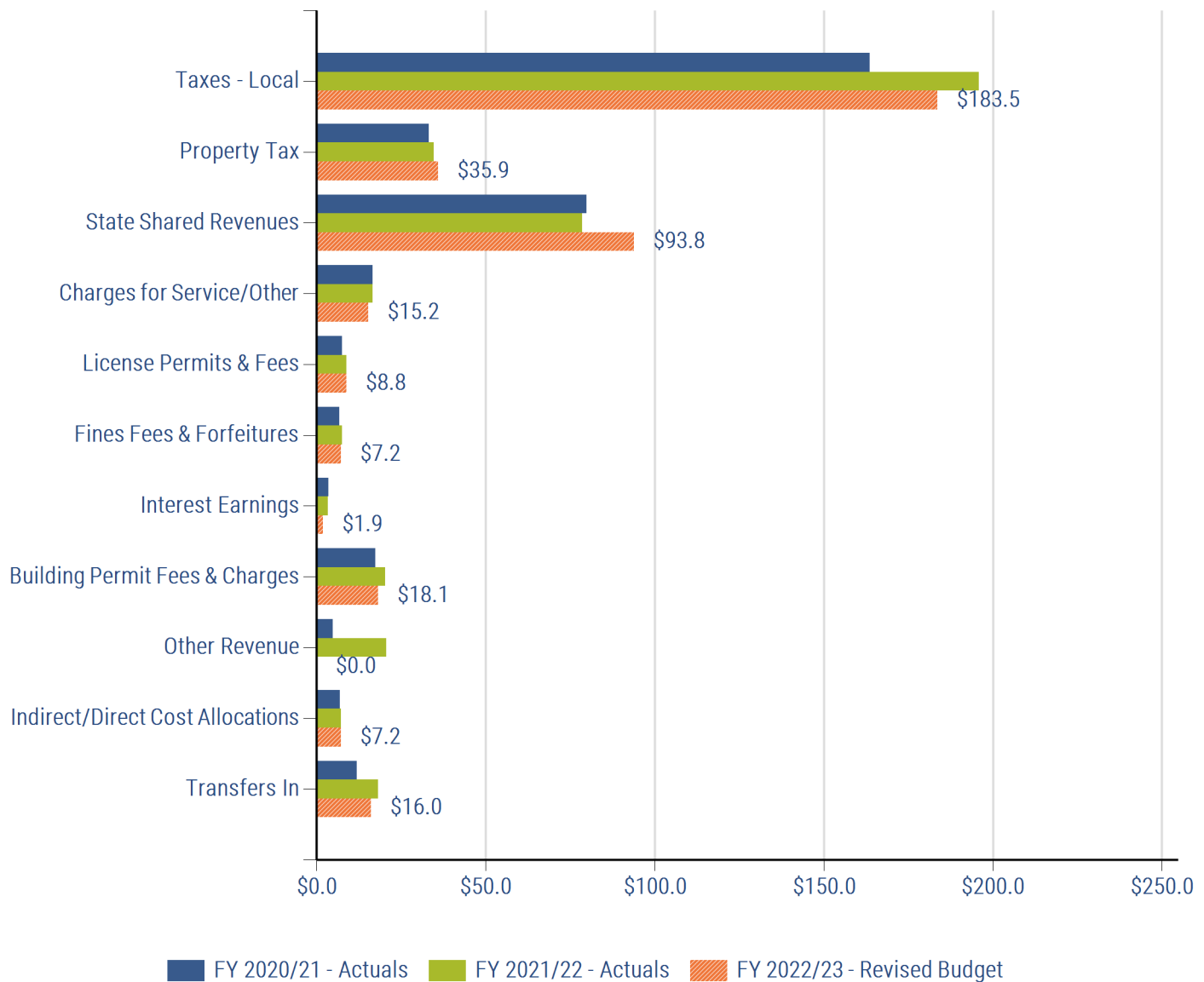
**Fiscal Year to Date as of  
November 30, 2022**

Report to the City Council  
Prepared by the City Treasurer  
January 24, 2023

# Sources

## General Fund

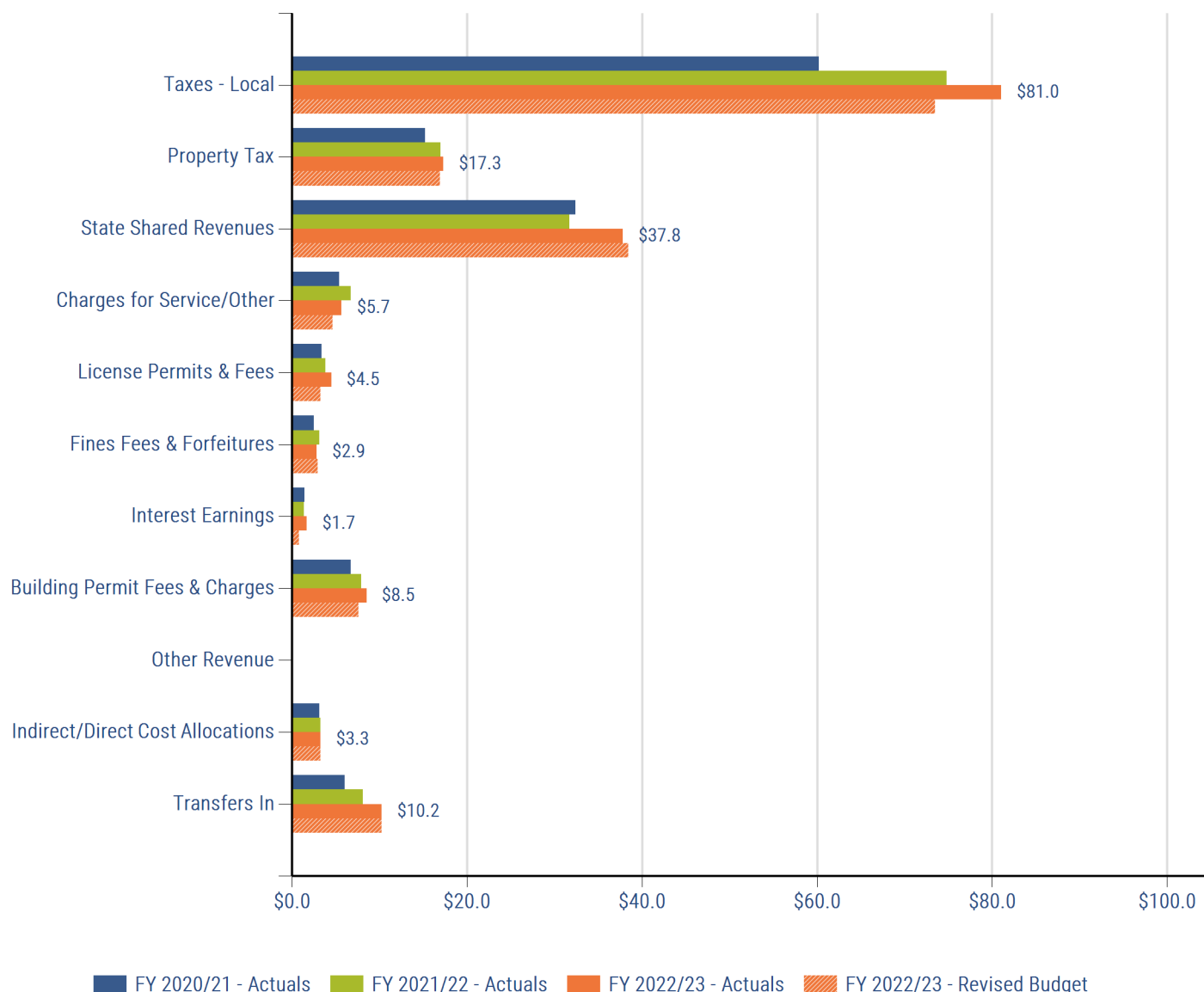
### Twelve Months: Fiscal Year



	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Revised Budget
Taxes - Local	\$163.5	\$195.9	\$183.5
Property Tax	33.1	34.6	35.9
State Shared Revenues	79.7	78.5	93.8
Charges for Service/Other	16.5	16.6	15.2
License Permits & Fees	7.6	8.8	8.8
Fines Fees & Forfeitures	6.6	7.5	7.2
Interest Earnings	3.4	3.3	1.9
Building Permit Fees & Charges	17.4	20.3	18.1
Other Revenue	4.7	20.5	-
Indirect/Direct Cost Allocations	6.9	7.2	7.2
Transfers In	11.9	18.2	16.0
<b>Total Sources</b>	<b>\$351.5</b>	<b>\$411.3*</b>	<b>\$387.7</b>

\* Does not include \$0.3 million General Accepted Accounting Principles (GAAP) adjustment. The GAAP adjustment was made due to a change in methodology related to inventory.  
\$ in millions / rounding differences may occur

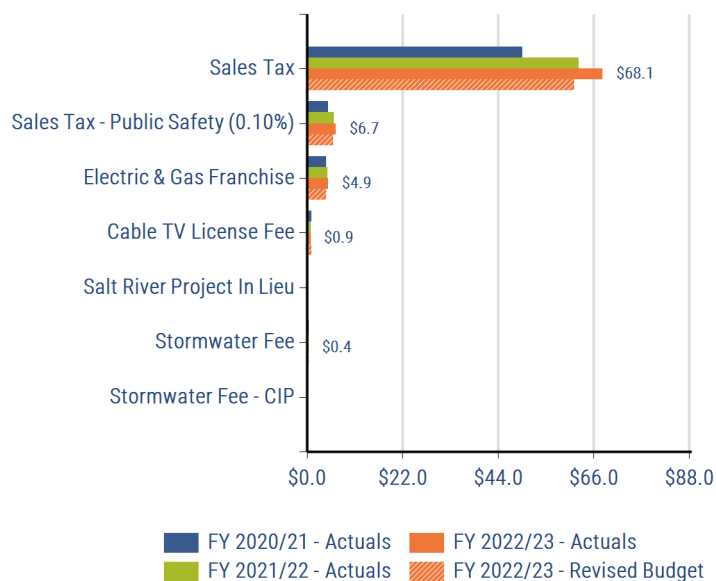
Sources (Fiscal Year to Date: November 2022)



	FY 2020/21	FY 2021/22	FY 2022/23	FY 2022/23	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Taxes - Local	\$60.2	\$74.8	\$81.0	\$73.5	\$7.5	10%
Property Tax	15.2	17.0	17.3	16.9	0.4	2%
State Shared Revenues	32.4	31.7	37.8	38.4	(0.6)	(2%)
Charges for Service/Other	5.4	6.7	5.7	4.6	1.0	22%
License Permits & Fees	3.4	3.8	4.5	3.3	1.2	37%
Fines Fees & Forfeitures	2.5	3.1	2.9	2.9	(0.1)	(2%)
Interest Earnings	1.4	1.4	1.7	0.8	0.9	nm
Building Permit Fees & Charges	6.7	7.9	8.5	7.6	0.9	12%
Other Revenue	-	-	-	-	-	-
Indirect/Direct Cost Allocations	3.2	3.3	3.3	3.3	-	-
Transfers In	6.0	8.1	10.2	10.2	-	-
<b>Total Sources</b>	<b>\$136.4</b>	<b>\$157.9</b>	<b>\$172.9</b>	<b>\$161.6</b>	<b>\$11.3</b>	<b>7%</b>

\$ in millions / rounding differences may occur

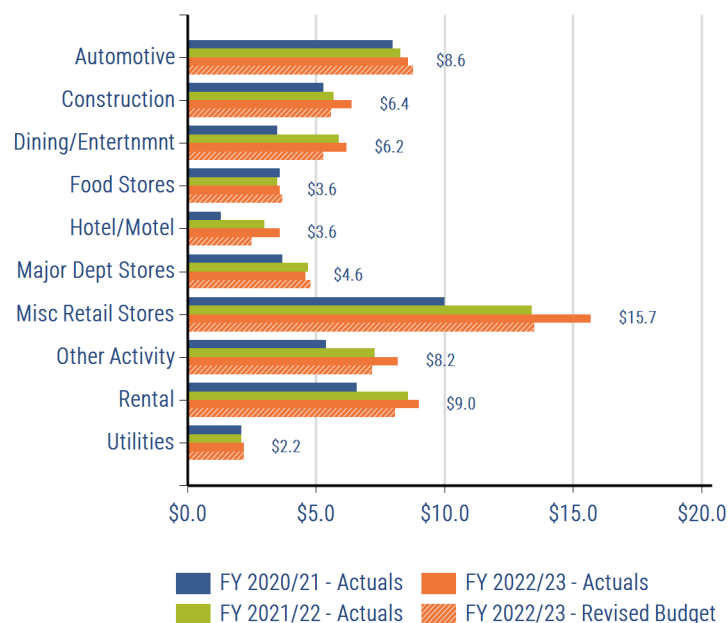
Taxes - Local (Fiscal Year to Date: November 2022)



Actual to Revised Budget variance of \$7.5 million or 10%:  
The favorable variance is primarily due to Sales Tax. See detailed Sales Tax information on page 5.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Sales Tax	\$49.6	\$62.6	\$68.1	\$61.6	\$6.5	11%
Sales Tax - Public Safety (0.10%)	4.9	6.2	6.7	6.1	0.7	11%
Electric & Gas Franchise	4.4	4.7	4.9	4.5	0.4	9%
Cable TV License Fee	1.0	0.9	0.9	1.0	(0.1)	(8%)
Salt River Project In Lieu	-	-	-	-	-	-
Stormwater Fee	0.4	0.4	0.4	0.4	-	-
Stormwater Fee - CIP	-	-	-	-	-	-
<b>Taxes - Local Total</b>	<b>\$60.2</b>	<b>\$74.8</b>	<b>\$81.0</b>	<b>\$73.5</b>	<b>\$7.5</b>	<b>10%</b>

Sales Tax (Fiscal Year to Date: November 2022)

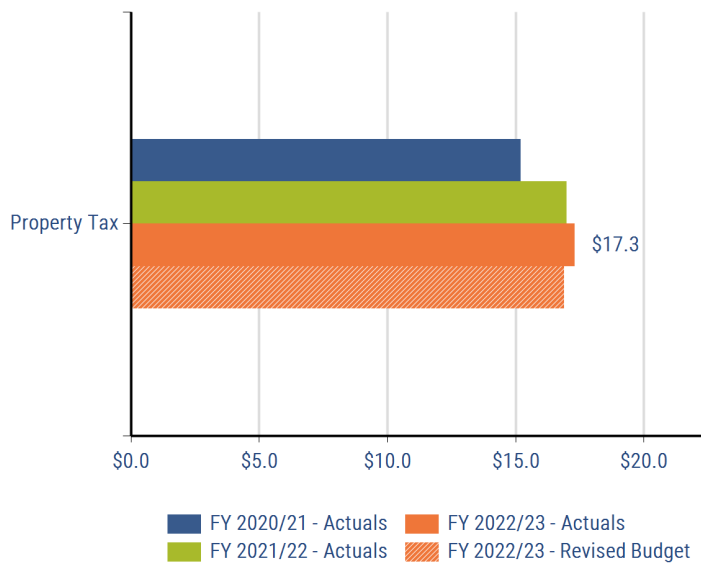


**Actual to Revised Budget variance of \$6.5 million or 11%:**  
 The favorable variance is due to: 1) Construction - price increases from specialty contractors due to inflation and supply chain issues; 2) Dining/Entertainment - restaurants are doing better than anticipated, the variance is also largely related to inflation and supply chain issues causing higher prices; 3) Hotel/Motel - an unbudgeted settlement payment was received and also due to higher room rates ; 4) Misc Retail Stores - there are new retailers in the city, a retailer reporting a large infrequent taxable transaction, and also inflation causing the increase in the price of goods; 5) Other Activity - increases from manufacturers and software developers due to inflation and other supply chain issues; and 6) Rental - a one-time taxable sale of an apartment complex and also increasing rental rates. The favorable variance would have been greater but is being slightly offset by Automotive due to decreased sales from motor vehicle dealers and some timing differences when compared to last year and also Major Dept Stores due to timing differences.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Automotive	\$8.0	\$8.3	\$8.6	\$8.8	(\$0.2)	(3%)
Construction	5.3	5.7	6.4	5.6	0.9	16%
Dining/Entertainment	3.5	5.9	6.2	5.3	0.9	17%
Food Stores	3.6	3.5	3.6	3.7	(0.1)	(3%)
Hotel/Motel	1.3	3.0	3.6	2.5	1.1	42%
Major Dept Stores	3.7	4.7	4.6	4.8	(0.2)	(4%)
Misc Retail Stores	10.0	13.4	15.7	13.5	2.2	16%
Other Activity	5.4	7.3	8.2	7.2	1.0	14%
Rental	6.6	8.6	9.0	8.1	1.0	12%
Utilities	2.1	2.1	2.2	2.2	-	-
<b>Sales Tax Total</b>	<b>\$49.6</b>	<b>\$62.6</b>	<b>\$68.1</b>	<b>\$61.6</b>	<b>\$6.5</b>	<b>11%</b>

Property Tax (Fiscal Year to Date: November 2022)

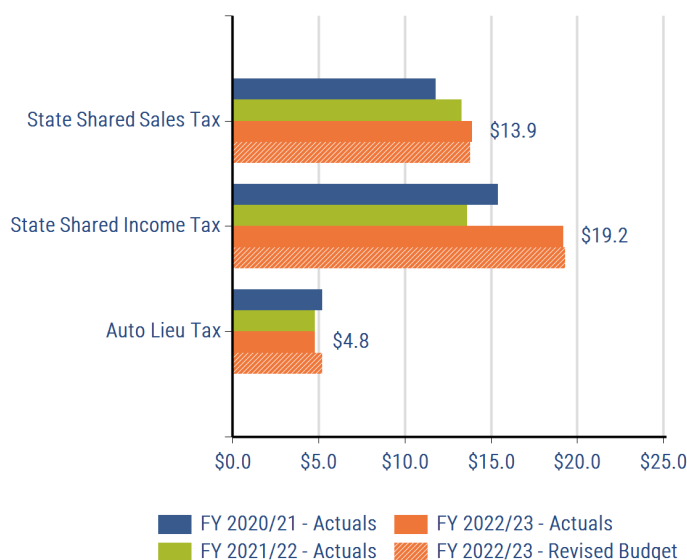
Actual to Revised Budget variance of \$0.4 million or 2%:  
The favorable variance is primarily due to timing. Budget is based on a three-year average and may vary year over year.



	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Property Tax	\$15.2	\$17.0	\$17.3	\$16.9	\$0.4	2%
Property Tax Total	\$15.2	\$17.0	\$17.3	\$16.9	\$0.4	2%

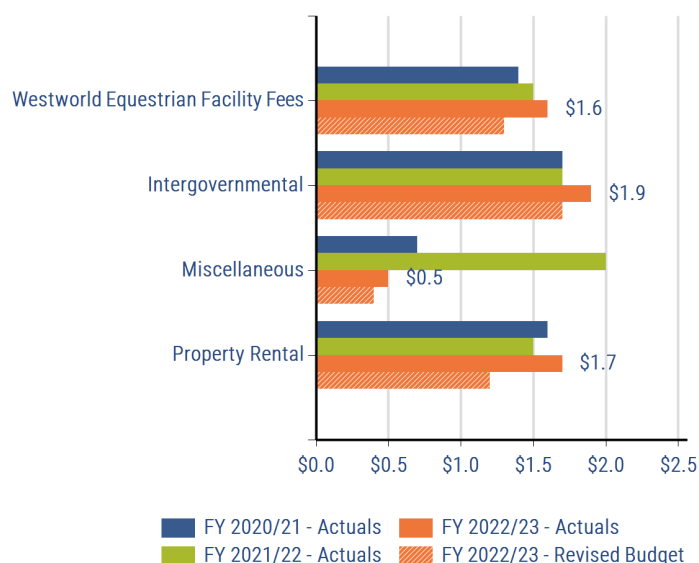
State Shared Revenues (Fiscal Year to Date: November 2022)

Actual to Revised Budget variance of (\$0.6) million or (2%):  
State Shared Sales Tax is favorable due to strong consumer demand and inflation causing higher prices. The unfavorable variance in Auto Lieu Tax may be due to timing or will be trending unfavorable this fiscal year due to revised populations and less vehicle license tax taken in by the State due to the global chip shortage. We will continue to monitor throughout the fiscal year.



	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
State Shared Sales Tax	\$11.8	\$13.3	\$13.9	\$13.8	\$0.1	0%
State Shared Income Tax	15.4	13.6	19.2	19.3	( 0.2)	(1%)
Auto Lieu Tax	5.2	4.8	4.8	5.2	( 0.5)	(9%)
State Shared Revenues Total	\$32.4	\$31.7	\$37.8	\$38.4	(\$0.6)	(2%)

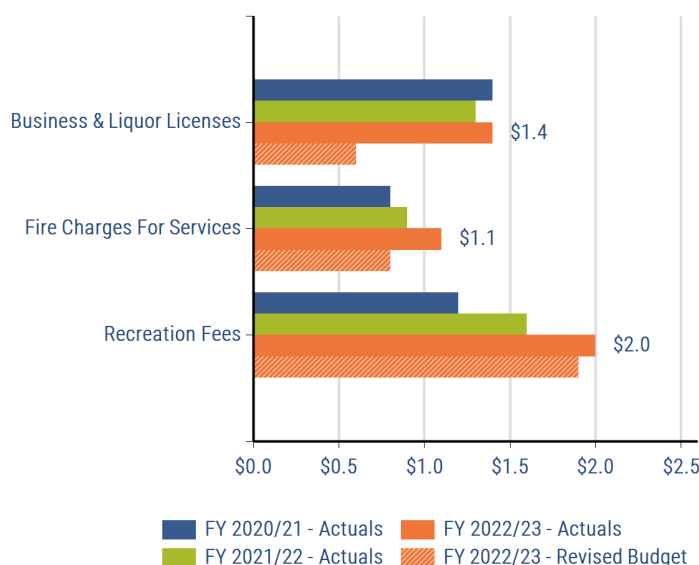
Charges for Service/Other (Fiscal Year to Date: November 2022)



Actual to Revised Budget variance of \$1.0 million or 22%: WestWorld Equestrian Facility Fees is favorable due to higher-than-expected activity at WestWorld. Intergovernmental is favorable primarily due to an increase in the Fire Insurance Premium Tax. Miscellaneous is favorable due to unbudgeted late fee revenue from cell tower leases. Property Rental is favorable due to advanced billings for cell towers and additional activity for outdoor dining leases.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Westworld Equestrian Facility Fees	\$1.4	\$1.5	\$1.6	\$1.3	\$0.3	21%
Intergovernmental	1.7	1.7	1.9	1.7	0.2	9%
Miscellaneous	0.7	2.0	0.5	0.4	0.1	30%
Property Rental	1.6	1.5	1.7	1.2	0.5	38%
<b>Charges for Service/Other Total</b>	<b>\$5.4</b>	<b>\$6.7</b>	<b>\$5.7</b>	<b>\$4.6</b>	<b>\$1.0</b>	<b>22%</b>

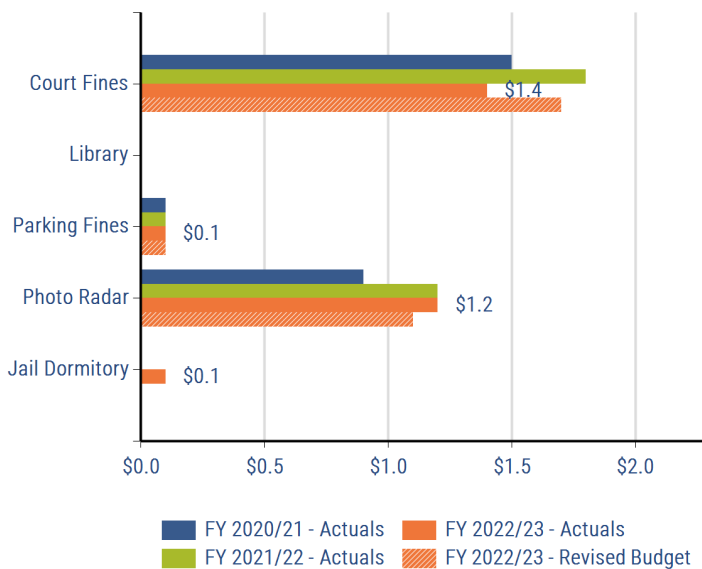
License Permits & Fees (Fiscal Year to Date: November 2022)



Actual to Revised Budget variance of \$1.2 million or 37%: Business & Liquor Licenses is favorable due to an accounting methodology change related to business licenses. We now recognize the revenue when it is billed versus when it is paid in the later months of the fiscal year. Fire Charges for Services is favorable primarily due to increased revenue from added fees for extended call for service wait times from the city's ambulance vendor being greater than the contracted time allotted.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Business & Liquor Licenses	\$1.4	\$1.3	\$1.4	\$0.6	\$0.8	nm
Fire Charges For Services	0.8	0.9	1.1	0.8	0.3	32%
Recreation Fees	1.2	1.6	2.0	1.9	0.1	7%
<b>License Permits &amp; Fees Total</b>	<b>\$3.4</b>	<b>\$3.8</b>	<b>\$4.5</b>	<b>\$3.3</b>	<b>\$1.2</b>	<b>37%</b>

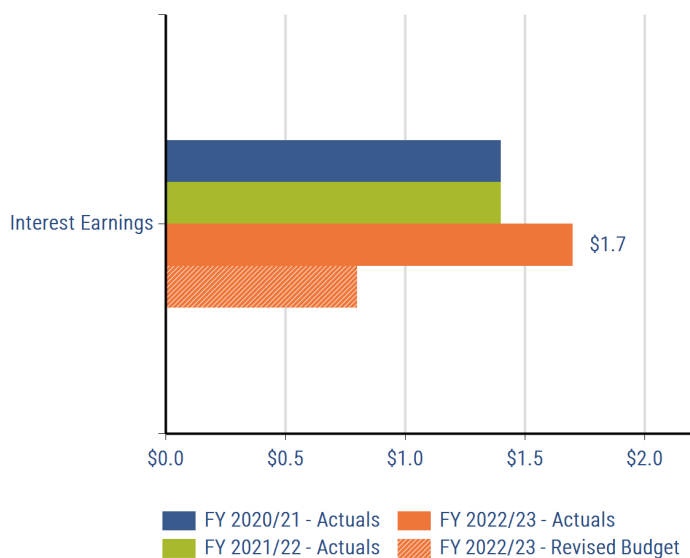
Fines Fees & Forfeitures (Fiscal Year to Date: November 2022)



Actual to Revised Budget variance of (\$0.1) million or (2%): Court Fines is unfavorable due to civil traffic (non-photo enforcement) filings and adjudications being less than anticipated. Photo Radar is favorable due to increased filings.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Court Fines	\$1.5	\$1.8	\$1.4	\$1.7	(\$0.3)	(15%)
Library	-	-	-	-	-	-
Parking Fines	0.1	0.1	0.1	0.1	-	-
Photo Radar	0.9	1.2	1.2	1.1	0.2	16%
Jail Dormitory	-	-	0.1	-	-	-
<b>Fines Fees &amp; Forfeitures Total</b>	<b>\$2.5</b>	<b>\$3.1</b>	<b>\$2.9</b>	<b>\$2.9</b>	<b>(\$0.1)</b>	<b>(2%)</b>

Interest Earnings (Fiscal Year to Date: November 2022)

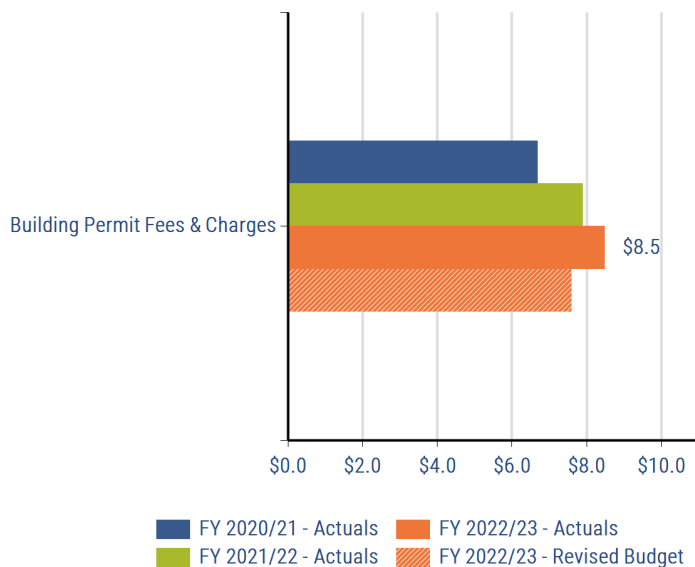


Actual to Revised Budget variance of \$0.9 million or nm%: Interest Earnings is favorable due to the approximate rate of return being higher than expected.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Interest Earnings	\$1.4	\$1.4	\$1.7	\$0.8	\$0.9	nm
<b>Interest Earnings Total</b>	<b>\$1.4</b>	<b>\$1.4</b>	<b>\$1.7</b>	<b>\$0.8</b>	<b>\$0.9</b>	<b>nm</b>



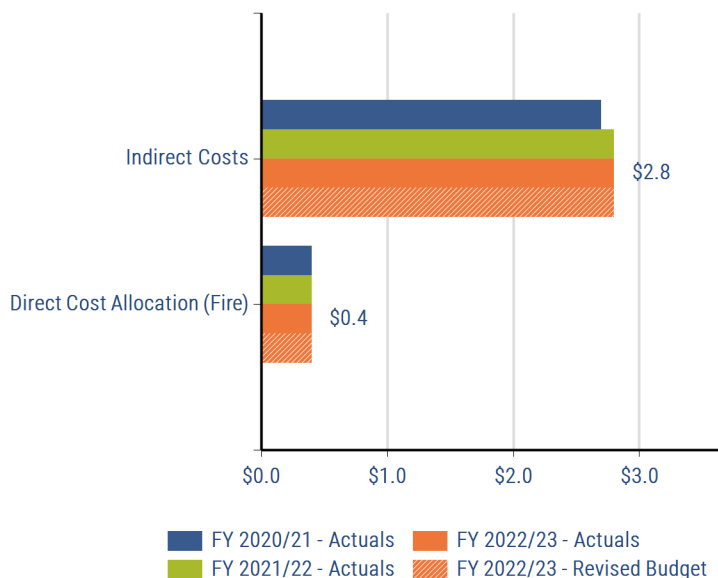
**Building Permit Fees & Charges (Fiscal Year to Date: November 2022)**



Actual to Revised Budget variance of \$0.9 million or 12%: Building Permit Fees & Charges is favorable due to higher than anticipated activity for building and encroachment permits and plan review fees.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Building Permit Fees & Charges	\$6.7	\$7.9	\$8.5	\$7.6	\$0.9	12%
<b>Building Permit Fees &amp; Charges Total</b>	<b>\$6.7</b>	<b>\$7.9</b>	<b>\$8.5</b>	<b>\$7.6</b>	<b>\$0.9</b>	<b>12%</b>

**Indirect/Direct Cost Allocations (Fiscal Year to Date: November 2022)**

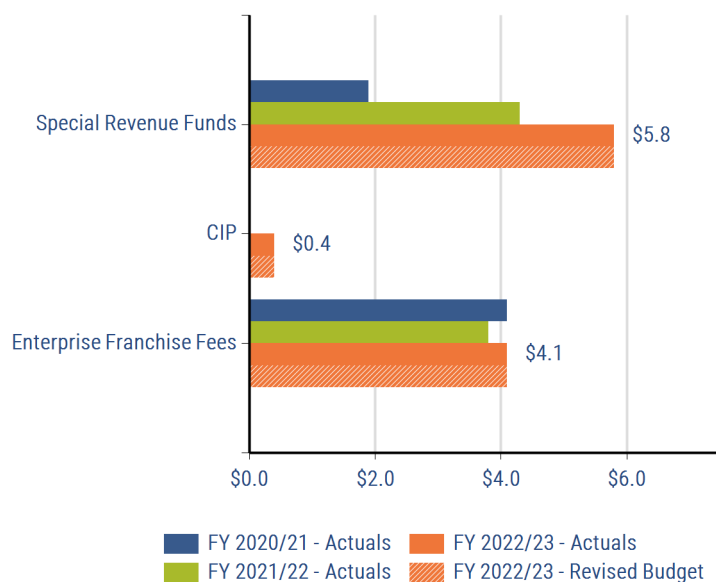


Actual to Revised Budget variance of \$0.0 million or 0%: No explanation necessary.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Indirect Costs	\$2.7	\$2.8	\$2.8	\$2.8	\$ -	-
Direct Cost Allocation (Fire)	0.4	0.4	0.4	0.4	-	-
<b>Indirect/Direct Cost Allocations Total</b>	<b>\$3.2</b>	<b>\$3.3</b>	<b>\$3.3</b>	<b>\$3.3</b>	<b>\$ -</b>	<b>-</b>

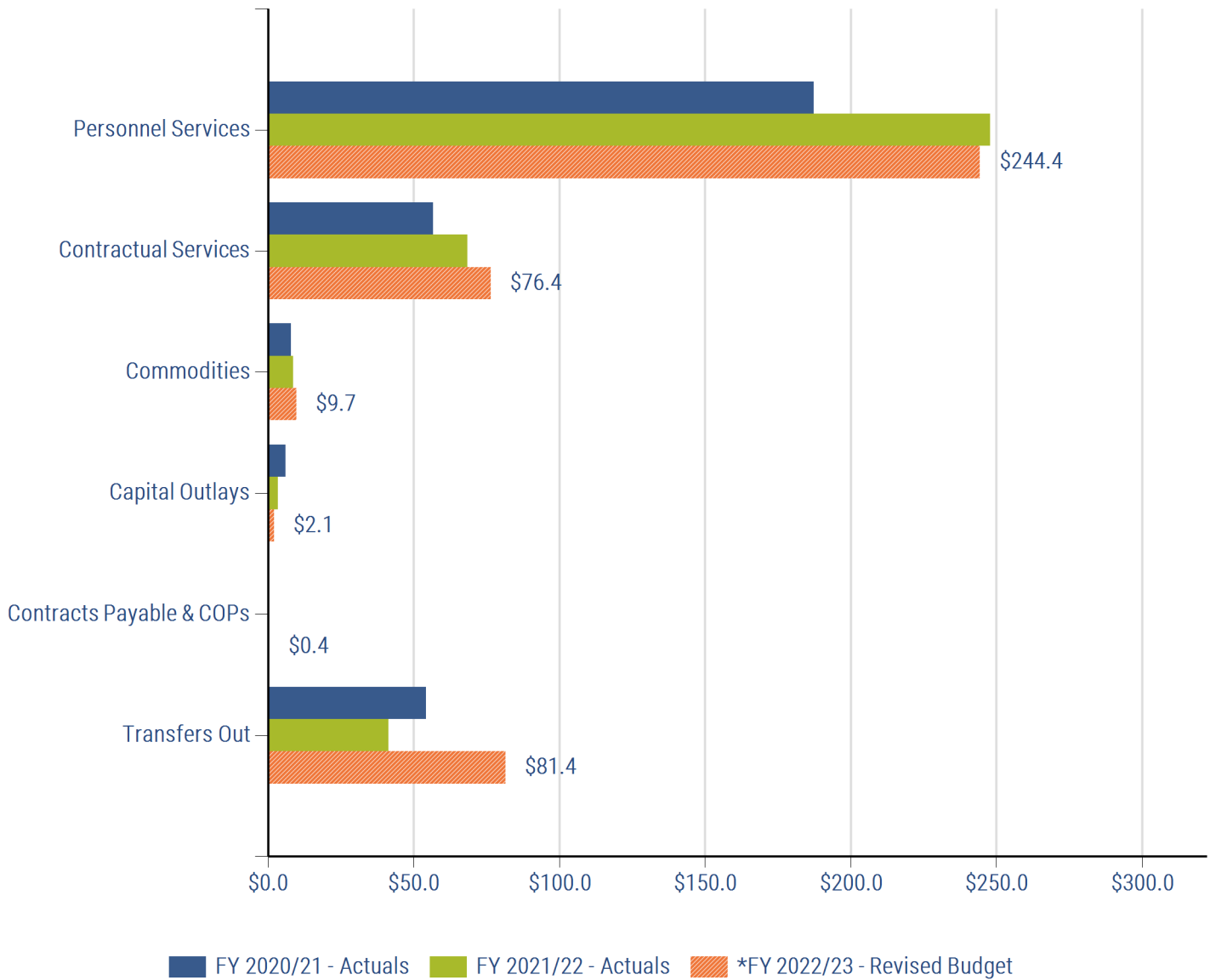
Transfers In (Fiscal Year to Date: November 2022)

Actual to Revised Budget variance of \$0.0 million or 0%:  
No explanation necessary.



	FY 2020/21	FY 2021/22	FY 2022/23	FY 2022/23	Actual vs. Budget	
	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Revised Budget</u>	<u>Favorable / (Unfavorable) Amount</u>	<u>Percent</u>
Special Revenue Funds	\$1.9	\$4.3	\$5.8	\$5.8	\$ -	-
CIP	-	-	0.4	0.4	-	-
Enterprise Franchise Fees	4.1	3.8	4.1	4.1	-	-
<b>Transfers In Total</b>	<b>\$6.0</b>	<b>\$8.1</b>	<b>\$10.2</b>	<b>\$10.2</b>	<b>\$ -</b>	<b>-</b>

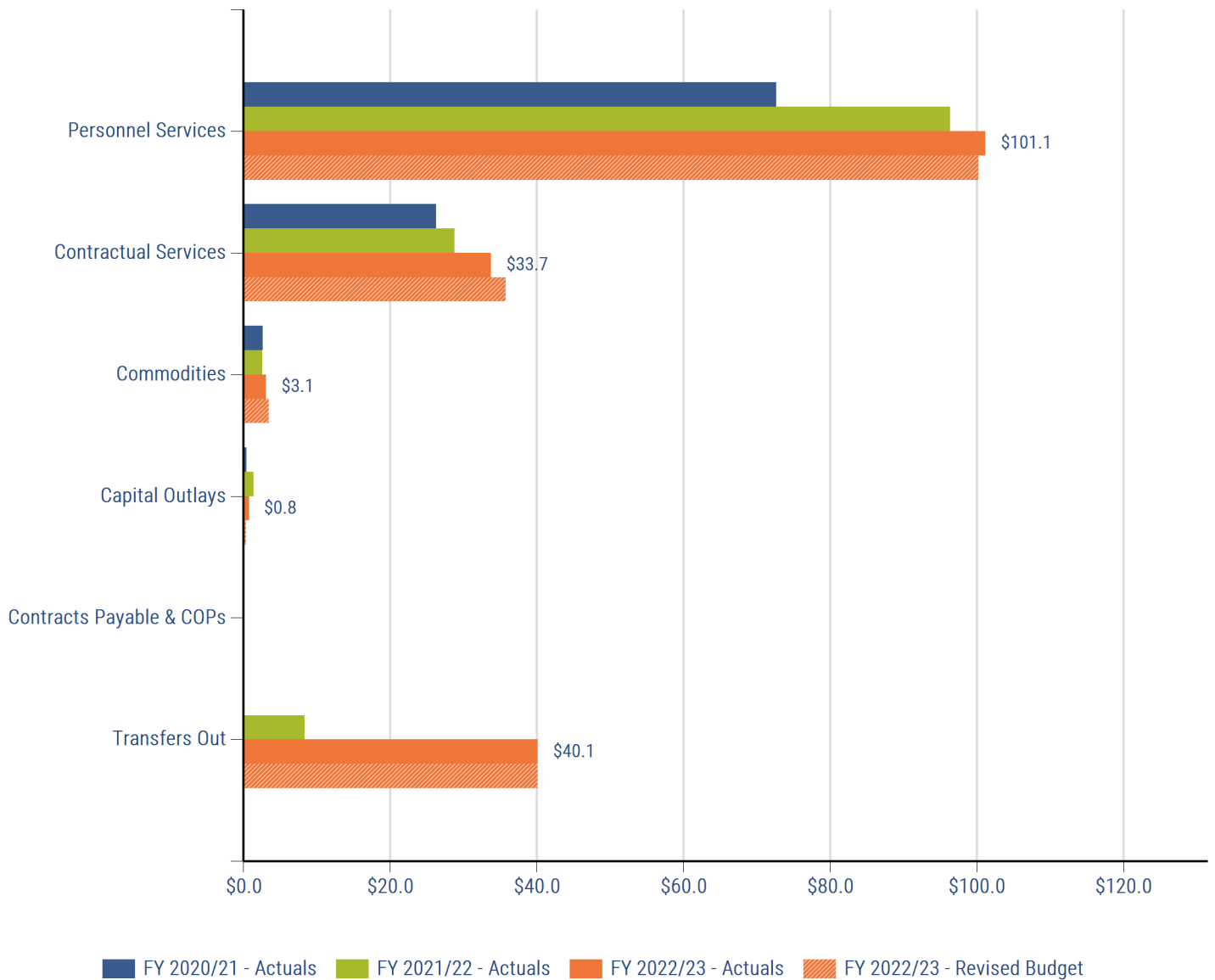
### Twelve Months: Fiscal Year



	FY 2020/21 <u>Actuals</u>	FY 2021/22 <u>Actuals</u>	FY 2022/23 <u>Revised Budget</u>
Personnel Services	\$187.3	\$247.9	\$244.4
Contractual Services	56.6	68.4	76.4
Commodities	7.8	8.7	9.7
Capital Outlays	6.0	3.4	2.1
Contracts Payable & COPs	0.4	0.4	0.4
Transfers Out	54.3	41.4	81.4
<b>Total Uses</b>	<b>\$312.5</b>	<b>\$370.2</b>	<b>\$414.5</b>

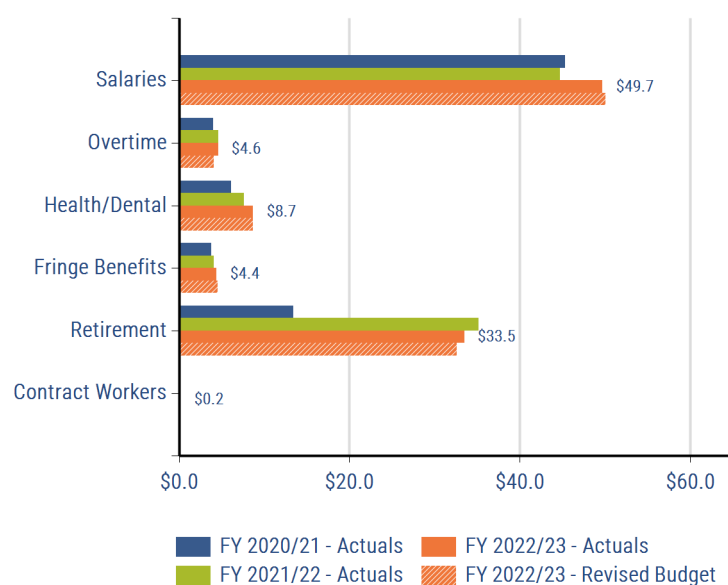
\*Includes budgeted vacancy savings net of Leave Accrual Payouts, Utilities, Fleet Maintenance and Fuel costs.

Uses (Fiscal Year to Date: November 2022)



	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Personnel Services	\$72.6	\$96.3	\$101.1	\$100.2	(\$0.9)	(1%)
Contractual Services	26.2	28.8	33.7	35.7	2.0	6%
Commodities	2.6	2.5	3.1	3.5	0.4	11%
Capital Outlays	0.4	1.4	0.8	0.3	(0.5)	nm
Contracts Payable & COPs	-	-	-	-	-	-
Transfers Out	-	8.3	40.1	40.1	-	-
<b>Total Uses</b>	<b>\$101.8</b>	<b>\$137.4</b>	<b>\$178.8</b>	<b>\$179.8</b>	<b>\$1.0</b>	<b>1%</b>

Personnel Services (Fiscal Year to Date: November 2022)



**Actual to Revised Budget variance of (\$0.9) million or (1%):** Salaries is favorable primarily due to newer employees having a lower salary than the employees they replaced and also from savings in part-time wages from the vacancies caused by the difficult job market. Overtime is unfavorable primarily due to continued short staffing levels within the Fire Department. Retirement is unfavorable due to PSPRS refunds made on behalf of PSPRS to members due to a change in the member contribution rate.

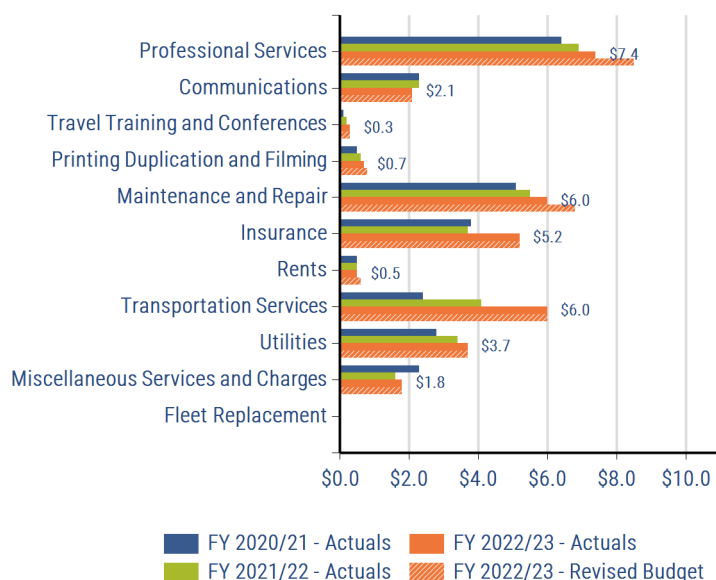
	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Salaries	\$45.3	\$44.7	\$49.7	\$50.1	\$0.4	1%
Overtime	4.0	4.6	4.6	4.1	(0.5)	(11%)
Health/Dental	6.1	7.6	8.7	8.7	(0.1)	(1%)
Fringe Benefits	3.8	4.1	4.4	4.5	0.1	3%
Retirement	13.4	35.2	33.5	32.6	(0.9)	(3%)
Contract Workers	-	0.1	0.2	0.1	(0.1)	(66%)
<b>Personnel Services Total</b>	<b>\$72.6</b>	<b>\$96.3</b>	<b>\$101.1</b>	<b>\$100.2</b>	<b>(\$0.9)</b>	<b>(1%)</b>

Personnel Services Citywide Adjustments

	FY 2022/23 Adopted Budget	FY 2022/23 Year-To-Date Saved/(Used)	Remaining
Citywide Pay Program	\$5.4	(\$3.1)	\$2.3
Vacancy Savings	(7.4)	5.7	(1.7)
Medical Leave Payouts	1.3	(0.5)	0.8
Vacation Leave Payouts	1.0	(0.6)	0.3
Vacation Trade Payouts	1.3	(1.1)	0.2
Compensation Other	10.4	(10.4)	-
<b>Personnel Services Citywide Adjustments Total</b>	<b>\$11.9</b>	<b>(\$9.9)</b>	

**Total Saved/(Used) YTD of (\$9.9) million:** Expenses in Citywide Pay Program and Compensation Other were used to support employees salaries when evaluated against inflation impacts and to provide merit based pay increases to employees meeting or exceeding performance expectations. In addition, the city has achieved \$5.7 million in vacancy savings. This is partially offset by (\$2.2 million) in vacation and medical leave payouts and vacation trade payouts.

Contractual Services (Fiscal Year to Date: November 2022)



Actual to Revised Budget variance of \$2.0 million or 6%: Professional Services is favorable primarily due to timing for large city projects. Maintenance and Repair is favorable primarily due to invoice timing from citywide software and technology vendors.

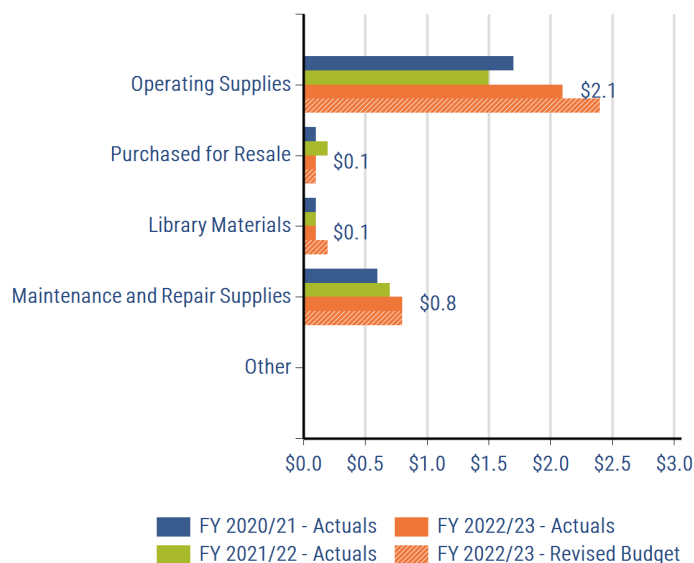
	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Professional Services	\$6.4	\$6.9	\$7.4	\$8.5	\$1.1	12%
Communications	2.3	2.3	2.1	2.1	-	-
Travel Training and Conferences	0.1	0.2	0.3	0.3	-	-
Printing Duplication and Filming	0.5	0.6	0.7	0.8	0.1	10%
Maintenance and Repair	5.1	5.5	6.0	6.8	0.8	12%
Insurance	3.8	3.7	5.2	5.2	-	-
Rents	0.5	0.5	0.5	0.6	0.1	18%
Transportation Services	2.4	4.1	6.0	6.0	-	-
Utilities	2.8	3.4	3.7	3.7	-	-
Miscellaneous Services and Charges	2.3	1.6	1.8	1.8	(0.1)	(4%)
Fleet Replacement	-	-	-	-	-	-
<b>Contractual Services Total</b>	<b>\$26.2</b>	<b>\$28.8</b>	<b>\$33.7</b>	<b>\$35.7</b>	<b>\$2.0</b>	<b>6%</b>

Contractual Services Citywide Adjustments

	FY 2022/23 Adopted Budget	FY 2022/23 Year-To-Date	
		Used	Remaining
Fleet Replacement	\$8.1	(\$8.1)	\$ -
Fuel and Maint and Repair	6.0	(2.7)	3.3
Utilities	8.4	(3.7)	4.7
<b>Contractual Services Citywide Adjustments Total</b>	<b>\$22.5</b>	<b>(\$14.5)</b>	<b>\$8.0</b>

Total Saved/(Used) YTD of (\$14.5) million: Through November, utilities are trending higher due to increased water usage and higher than anticipated market rates for electric caused by inflation.

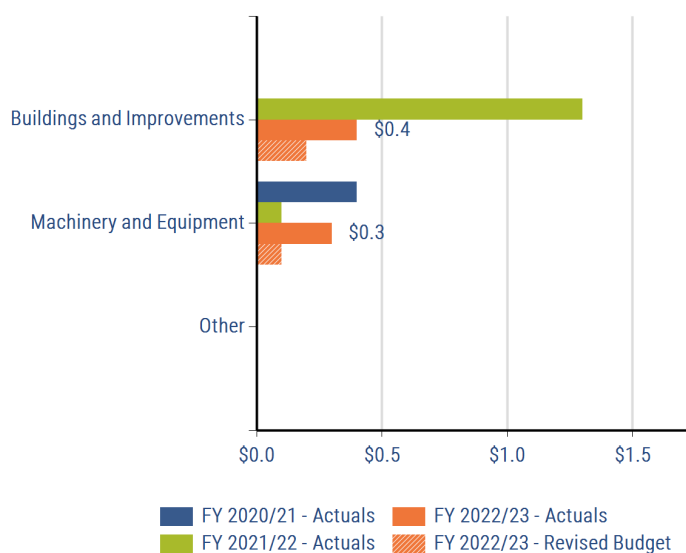
Commodities (Fiscal Year to Date: November 2022)



Actual to Revised Budget variance of \$0.4 million or 11%: Operating Supplies is favorable due to timing caused by supply chain and shipping delays. Library Materials is favorable due to budget timing.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Operating Supplies	\$1.7	\$1.5	\$2.1	\$2.4	\$0.3	13%
Purchased for Resale	0.1	0.2	0.1	0.1	-	-
Library Materials	0.1	0.1	0.1	0.2	0.1	31%
Maintenance and Repair Supplies	0.6	0.7	0.8	0.8	-	-
Other	-	-	-	-	-	-
<b>Commodities Total</b>	<b>\$2.6</b>	<b>\$2.5</b>	<b>\$3.1</b>	<b>\$3.5</b>	<b>\$0.4</b>	<b>11%</b>

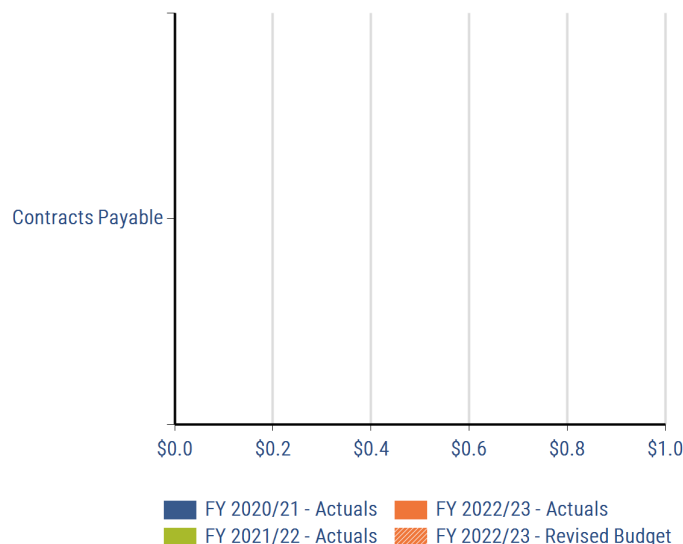
Capital Outlays (Fiscal Year to Date: November 2022)



Actual to Revised Budget variance of (\$0.5) million or nm%: Buildings and Improvements is unfavorable due to an unbudgeted Audio Visual (AV) Stadium project expense. Machinery and Equipment is unfavorable due to AV equipment purchases for the Stadium project and also due to items ordered and budgeted in FY 2021/22 arriving in FY 2022/23.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Buildings and Improvements	\$ -	\$1.3	\$0.4	\$0.2	(\$0.2)	(81%)
Machinery and Equipment	0.4	0.1	0.3	0.1	(0.3)	nm
Other	-	-	-	-	-	-
<b>Capital Outlays Total</b>	<b>\$0.4</b>	<b>\$1.4</b>	<b>\$0.8</b>	<b>\$0.3</b>	<b>(\$0.5)</b>	<b>nm</b>

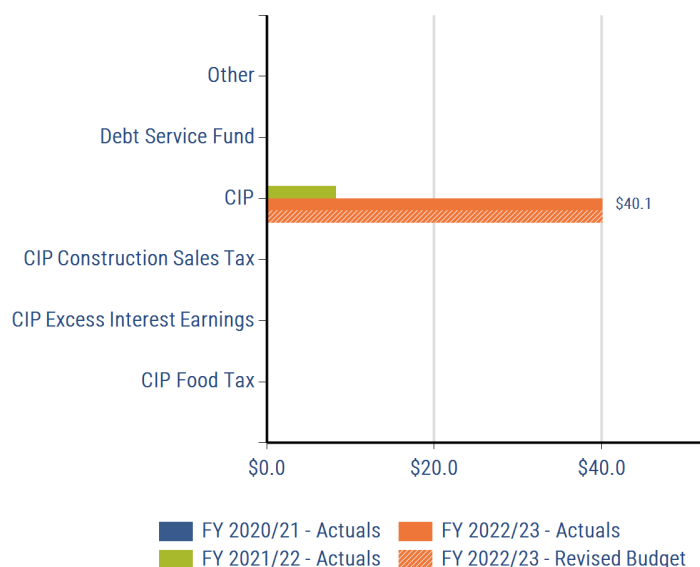
Contracts Payable & COPs (Fiscal Year to Date: November 2022)



Actual to Revised Budget variance of \$0.0 million or 0%:  
No explanation necessary.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Contracts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Contracts Payable &amp; COPs Total</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$ -</b>	<b>-</b>

Transfers Out (Fiscal Year to Date: November 2022)



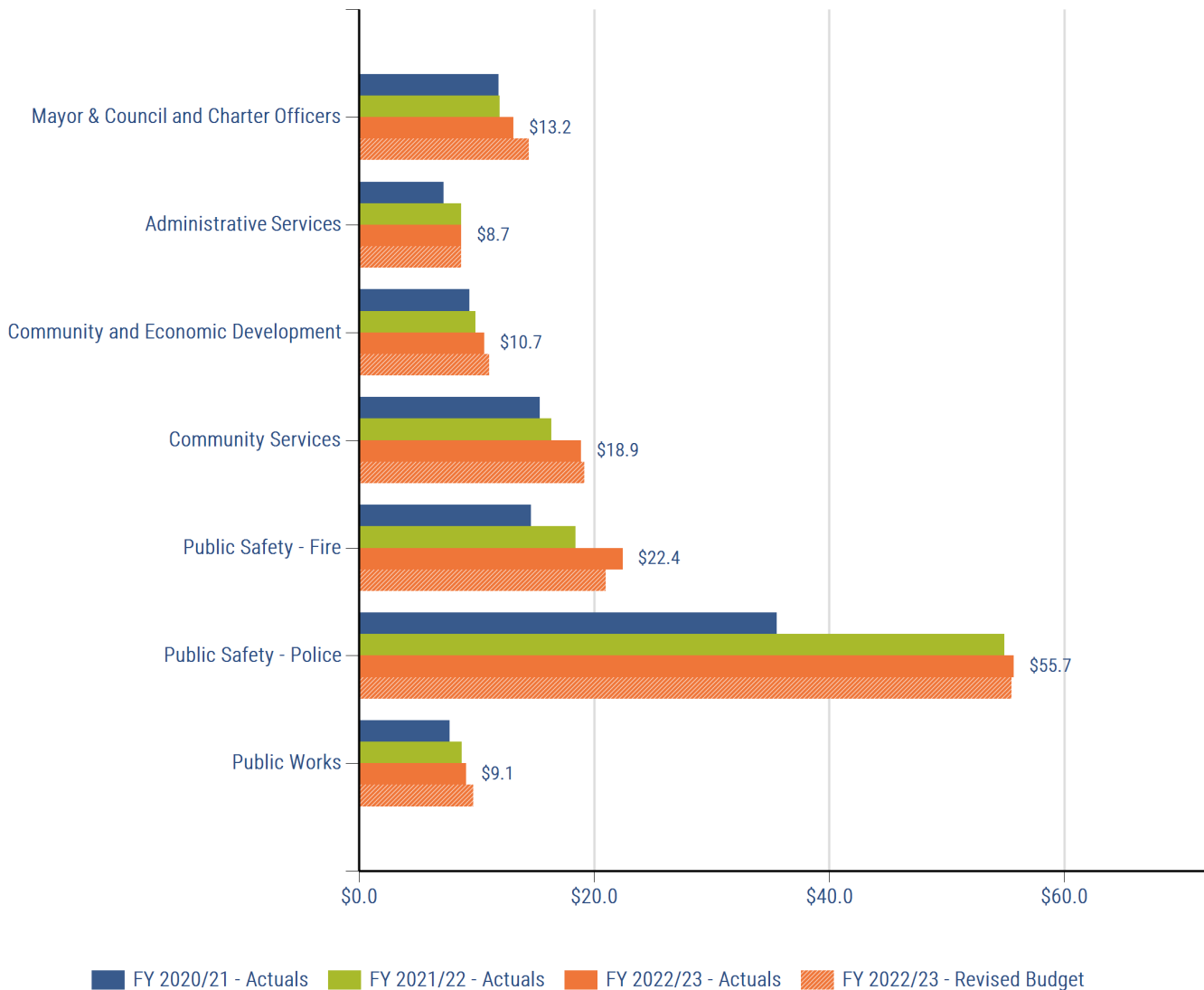
Actual to Revised Budget variance of \$0.0 million or 0%:  
While there is no variance to report for Transfers Out, Budget and Actuals for Transfer Out - CIP are significantly higher in FY 2022/23 than previous years due to planned budget transfers from the General Fund to CIP to be allocated towards various CIP and Bond 2019 projects that were recognized to have shortfalls during the construction process.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Other	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Debt Service Fund	-	-	-	-	-	-
CIP	-	8.3	40.1	40.1	-	-
CIP Construction Sales Tax	-	-	-	-	-	-
CIP Excess Interest Earnings	-	-	-	-	-	-
CIP Food Tax	-	-	-	-	-	-
<b>Transfers Out Total</b>	<b>\$0.0</b>	<b>\$8.3</b>	<b>\$40.1</b>	<b>\$40.1</b>	<b>\$ -</b>	<b>-</b>

\$ in millions / rounding differences may occur



Division Expenditures (Fiscal Year to Date: November 2022)



	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Mayor & Council and Charter Officers	\$11.9	\$12.0	\$13.2	\$14.4	\$1.3	9%
Administrative Services	7.2	8.7	8.7	8.7	-	-
Community and Economic Development	9.4	9.9	10.7	11.1	0.4	3%
Community Services	15.4	16.4	18.9	19.2	0.3	2%
Public Safety - Fire	14.6	18.4	22.4	21.0	( 1.4)	(7%)
Public Safety - Police	35.5	54.9	55.7	55.5	( 0.2)	0%
Public Works	7.7	8.7	9.1	9.7	0.6	6%
<b>Total</b>	<b>\$101.8</b>	<b>\$129.1</b>	<b>\$138.7</b>	<b>\$139.7</b>	<b>\$1.0</b>	<b>1%</b>

**Actual to Revised Budget variance of \$1.0 million or 1%:**

**Mayor & Council and Charter Officers** is favorable due to: 1) vacancy savings and lower salary rates for newer employees than those they replaced; 2) timing and unpredictability of litigation expenses; 3) timing of citywide projects and initiatives; and 4) a delay in the ERP process.

**Community and Economic Development** is favorable due to: 1) timing of Superbowl related expenses; and 2) invoice timing.

**Public Safety - Fire** is unfavorable primarily due to: 1) increased overtime costs caused by short staffing levels. Overtime is needed when personnel is out for various reasons, or required to attend trainings and/or paramedic school to maintain minimum staffing levels for emergency responses; and 2) PSPRS refunds issued on behalf of PSPRS for member contribution rate changes.

**Public Works** is favorable due to: 1) supply chain challenges causing difficulty to complete projects; and 2) fewer deep cleanings and additional custodial services than anticipated.