

# November 2020 Monthly Financial Report

CITY OF TACOMA  
**BIENNIAL  
BUDGET**  
2019 - 2020

## GENERAL FUND OVERVIEW

	2020 Budget*	YTD Projection	YTD Actuals	YTD Variance (Unfavorable)/ Favorable	YTD % Variance (Unfavorable)/ Favorable
<b>** Revenues</b>	\$ 251,410,559	\$ 234,035,381	\$ 229,382,535	\$ (4,652,846)	-2.0%
<i>Returned Capital Contributions</i>	\$ -	\$ -	\$ 3,500,000	\$ 3,500,000	100.0%
<b>Expenditures</b>	\$ 249,963,330	\$ 221,180,076	\$ 211,867,674	\$ 9,312,402	4.2%
<b>Revenue Over Expenditure Variance (Fund Balance)</b>	<b>\$ 1,447,229</b>	<b>\$ 12,855,305</b>	<b>\$ 21,014,860</b>	<b>\$ 8,159,556</b>	

\*\* Revenue actuals have been adjusted to remove \$3.5M of capital contributions returned as part of a 2020 savings strategy. Returned Capital Contributions are shown in the row below and included in the final Revenue Over Expenditure Variance (Fund Balance).

## SUMMARY

### REVENUE OVERVIEW

Through November, General Fund revenues were unfavorable by approximately \$4.7 million, aided by \$3.5 million of returned capital contributions, bringing it to a total unfavorable variance of \$1.2 million.

- *Property Taxes* (-\$860k)
  - Timing of payments
- *Sales Taxes* (-\$4.5M)
  - Delayed filings, slowdowns in spending
- *Business Taxes* (-\$3.5M)
  - Unfavorable retailing, manufacturing, wholesaling, cable television, cell phone/ pager, admissions, wholesale grains
  - Offset by natural gas, service, and Cable TV franchise
- *Utility Taxes* (+\$1.7M)
  - One-time \$1M payment from Power
  - Favorable Solid Waste, Power, Rail and Click!
  - Offset by Surface Water, Waste Water, and Water
- Other Revenues*
  - *Intergovernmental Revenues* (+\$1.8M)
    - Favorable marijuana-related taxes, liquor taxes, criminal justice funding, Ground Emergency Medical Transport, and timing of tribal revenue
  - *Licenses and Permits* (-\$504k)
    - Unfavorable non-business licenses and permits, business license penalties and interest, and business license permits
    - Offset by annual business licenses and alarm permits
  - *Charges for Services* (-\$628k)
    - Unfavorable Fire Inspection Fees
    - Offset by law enforcement services and ambulance fees
  - *Other Taxes* (-\$113k)
    - Unfavorable pull tab taxes and amusement games
  - *Fines & Forfeits* (+\$247k)
    - Penalties and interest on business taxes
  - *Miscellaneous Revenues* (+\$1.6M)
    - Delayed interest subsidies, less than planned interest earnings
    - Accounting corrections
    - Excludes \$3.5M in returned capital contributions

### EXPENDITURE OVERVIEW

Through November, General Fund expenditures were favorable by approximately \$9.3 million.

- *City Manager's Office* (+\$202k)
  - Personnel savings
- *Community & Economic Development (CED)* (-\$678k)
  - Department of Commerce Reimbursement
- *Finance* (+\$208k)
  - Professional services and operating expense savings
  - Software delays
- *Fire* (-\$352k)
  - Paid Time Off Payouts and Overtime
  - Offset by personnel savings
- *Library* (+\$850k)
  - Slower spending on library materials, maintenance, and operating expenses
- *Planning & Development Services (PDS)* (+\$189k)
  - Personnel and external service savings
- *Police* (+\$1.4M)
  - Personnel savings and timing of Collective Bargaining
  - Delays and cancellations of projects and trainings
  - Fuel savings
  - Timing of purchase orders
- *Public Works* (+\$100k)
  - Personnel savings
  - Offset by pushing savings to other funds
- *Tacoma Venues & Events* (+\$443k)
  - Timing of Arts contracts, cancelled events
- *Non-Departmental* (+\$6.9M)
  - Pierce County Jail Contract
  - Police and Fire Pensions
  - Local Improvement District assessments and capital projects

\* Throughout this report, revenue budgets have not been adjusted to reflect revised 2020 projections in response to COVID-19. Expense budgets have been adjusted to reflect cancelled projects.

Prepared By The Office of Management and Budget

Through November 30, 2020

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CITY OF TACOMA  
**BIENNIAL  
BUDGET**  
2019 - 2020

## GENERAL FUND REVENUE OVERVIEW

	Revenue Category	2020 Budget*	YTD Projection	YTD Actuals	YTD Variance (Unfavorable)/ Favorable	YTD % Variance (Unfavorable)/ Favorable
1	Property Tax	\$ 62,509,681	\$ 58,606,862	\$ 57,746,632	\$ (860,229)	-1.5%
2	Sales Tax	59,736,063	53,920,001	49,466,741	(4,453,260)	-8.3%
3	Business Tax	54,100,871	52,958,003	49,482,535	(3,475,468)	-6.6%
4	Utility Tax	46,780,038	43,127,380	44,849,233	1,721,853	4.0%
<i>Other Revenues</i>						
5	Intergovernmental Revenues	11,686,845	9,683,820	11,522,754	1,838,933	19.0%
6	Licenses & Permits	7,402,244	7,400,990	6,897,390	(503,600)	-6.8%
7	Charges for Services	3,874,663	3,584,778	2,957,199	(627,579)	-17.5%
8	Other Taxes	1,995,064	1,652,483	1,539,289	(113,194)	-6.8%
9	Fines & Forfeits	854,420	783,219	1,030,172	246,953	31.5%
10**	Miscellaneous Revenues	2,470,669	2,317,844	3,890,589	1,572,745	67.9%
	<b>Total</b>	<b>\$ 251,410,559</b>	<b>\$ 234,035,381</b>	<b>\$ 229,382,535</b>	<b>\$ (4,652,846)</b>	<b>-2.0%</b>
	Returned Capital Contributions**	-	-	3,500,000	3,500,000	100.0%
	<b>Total</b>	<b>\$ 251,410,559</b>	<b>\$ 234,035,381</b>	<b>\$ 232,882,535</b>	<b>\$ (1,152,846)</b>	<b>-0.5%</b>

Use of Fund Balance (Negative value denotes addition to cash)	\$ (1,447,229)	\$ (12,855,305)
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<b>Total</b>	<b>\$ 249,963,330</b>	<b>\$ 221,180,076</b>
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Analysis for revenue variances are provided for all line items in which the actual amount differs from the planned amount by at least 10.0% or \$100,000.

### VARIANCE NOTES

- Property Tax** - Unfavorable variance due to lower than expected second installment payments of property taxes (-\$860k).
- Sales Tax** - Unfavorable variance due to optional delayed filings as well as continued slowdowns in spending (-\$4.5M).
- Business Tax** - Unfavorable variance due to lower than anticipated returns in retailing (-\$1.4M), manufacturing (-\$241k), wholesaling (-\$528k), cable television (-\$128k), cell phone/pager taxes (-\$749k), admission tax (-\$345k), and wholesale of grains (-\$544k), offset by natural gas business taxes (+\$26k), service (+\$571k), and Cable TV franchise fees (+\$295k).
- Utility Tax** - Favorable variance due to accounting treatment of Power revenues resulting in a one-time \$1.0M payment and Power returns above plan (+\$1.5M), conservative budgeting regarding Click's final months as a City entity (+\$330k) and returns above plan in Solid Waste (+\$216k) and Rail (+\$19k), partially offset by weaker returns in Surface Water (-\$8k), Waste Water (-\$198k) and Water (-\$109k).
- Intergovernmental Revenues** - Favorable variance due to greater than planned marijuana-related taxes (+\$398k), liquor taxes (+\$377k), state criminal justice funding (+\$374k), and Ground Emergency Medical Transport grants (+\$161k), as well as earlier than planned tribal revenue (+\$701k), but offset by less than planned fire protection revenue from Fire District 10 (-\$78k) and Liquor Board profits (-\$94k).
- Licenses & Permits** - Unfavorable variance due to lower than expected non-business licenses and permits (-\$292k), interest and penalties on business licenses (-\$68k), business license permits (-\$196k), and fire prevention permits (-\$37k), offset by greater than planned annual business licenses (+\$76k) and alarm monitoring permits (+\$22k).
- Charges for Services** - Unfavorable variance due to lower than expected Fire Inspection Fees due to de-emphasis on inspections during COVID-19 (-\$716k), offset by higher than expected law enforcement services revenue (+\$48k), ambulance/emergency aid fees (+\$88k), and processing fees (+\$20k).
- Other Taxes** - Unfavorable variance due to less than expected pull tab taxes (-\$127k), amusement games (-\$16k), and interfund taxes (-\$4k), partially offset by leasehold excise tax (+\$34k).
- Fines & Forfeitures** - Favorable variance due to higher than expected penalties and interest on business taxes (+\$422k), offset by lower than planned criminal penalties (-\$36k) and Library book fines (-\$93k).
- Miscellaneous Revenues** - Favorable variance due to accounting corrections of transfers from 2019 (+\$1.7M) and returned funds from Fleet due to Ladder Truck savings (+\$365k), partially offset by delayed Build America Bond interest subsidies (-\$289k), less than planned interest earnings (-\$311k). \*\* In the top table, actuals have been adjusted to remove \$3.5M of capital contributions returned as part of a 2020 savings strategy. Returned Capital Contributions shown below the table and included in the final Total.

\* Throughout this report, revenue budgets have not been adjusted to reflect revised 2020 projections in response to COVID-19. Expense budgets have been adjusted to reflect cancelled projects.

Prepared By The Office of Management and Budget

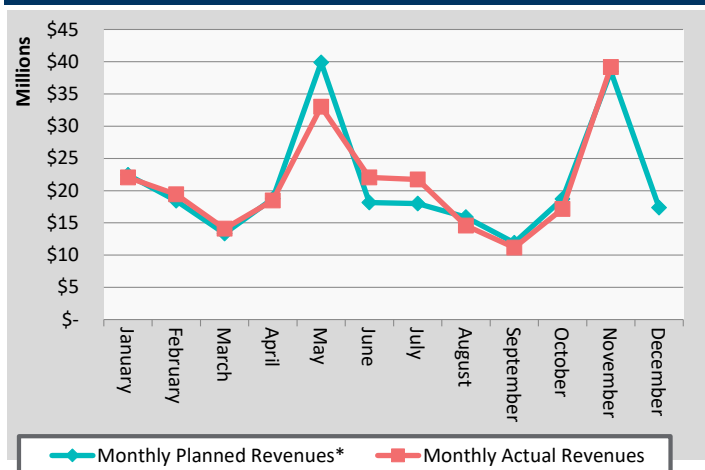
Through November 30, 2020

# November 2020 Monthly Financial Report

CITY OF TACOMA  
**BIENNIAL  
BUDGET**  
2019 - 2020

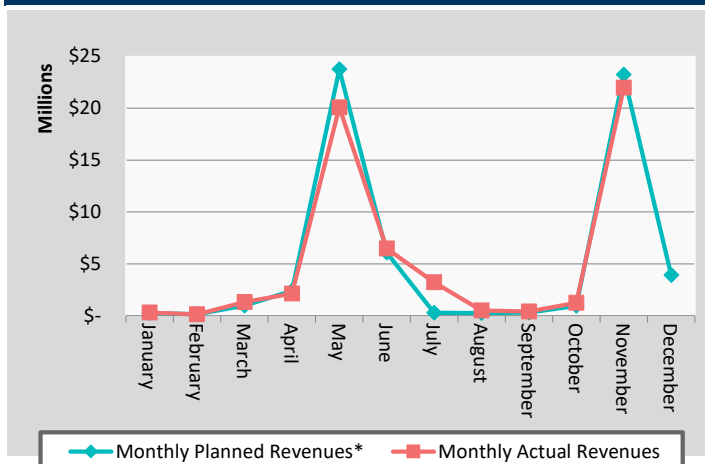
## GENERAL FUND REVENUES

### ALL REVENUE SOURCES



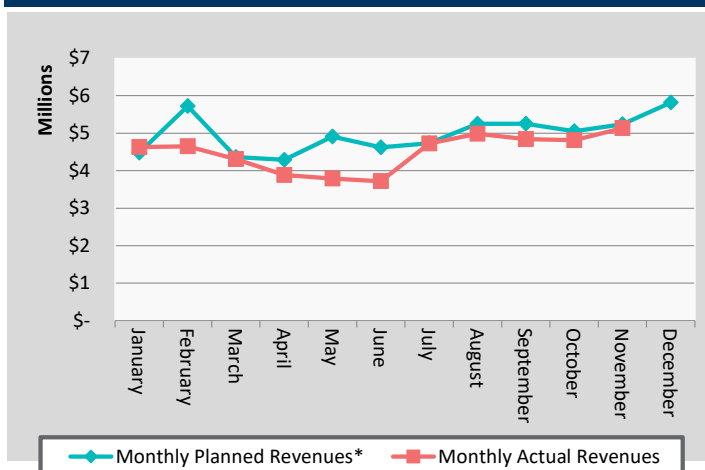
	Monthly Planned Revenues*	Monthly Actual Revenues	Variance
January	\$ 22,462,031	\$ 22,043,955	\$ (418,076)
February	18,418,594	19,413,380	994,786
March	13,329,509	14,097,302	767,793
April	18,753,177	18,474,757	(278,420)
May	39,896,697	33,027,241	(6,869,455)
June	18,157,450	22,051,082	3,893,632
July	17,994,306	21,723,352	3,729,047
August	15,890,604	14,582,151	(1,308,453)
September	11,914,621	11,156,055	(758,565)
October	18,724,084	17,161,307	(1,562,777)
November	38,494,309	39,151,952	657,643
December	17,375,178		
<b>2020 Total</b>	<b>\$ 251,410,559</b>	<b>\$ 232,882,535</b>	<b>\$ (1,152,846)</b>

### PROPERTY TAX



	Monthly Planned Revenues*	Monthly Actual Revenues	Variance
January	\$ 247,958	\$ 288,026	\$ 40,069
February	140,244	118,638	(21,605)
March	961,555	1,315,179	353,624
April	2,411,293	2,124,490	(286,802)
May	23,759,566	20,081,380	(3,678,186)
June	6,068,076	6,472,835	404,760
July	268,946	3,219,930	2,950,985
August	250,706	504,679	253,973
September	311,322	409,657	98,336
October	943,141	1,230,851	287,710
November	23,244,060	21,980,967	(1,263,092)
December	3,902,820		
<b>2020 Total</b>	<b>\$ 62,509,681</b>	<b>\$ 57,746,632</b>	<b>\$ (860,229)</b>

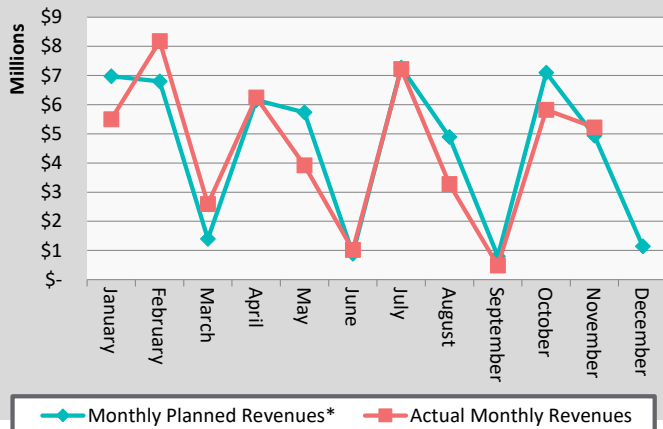
### SALES TAX



	Monthly Planned Revenues*	Monthly Actual Revenues	Variance
January	\$ 4,479,335	\$ 4,629,670	\$ 150,334
February	5,719,679	4,647,483	(1,072,195)
March	4,364,994	4,310,880	(54,115)
April	4,290,350	3,882,090	(408,260)
May	4,912,817	3,787,879	(1,124,938)
June	4,625,608	3,717,990	(907,619)
July	4,729,841	4,724,177	(5,664)
August	5,252,762	4,981,373	(271,388)
September	5,254,436	4,838,485	(415,950)
October	5,050,363	4,813,185	(237,178)
November	5,239,815	5,133,527	(106,288)
December	5,816,062		
<b>2020 Total</b>	<b>\$ 59,736,063</b>	<b>\$ 49,466,741</b>	<b>\$ (4,453,260)</b>

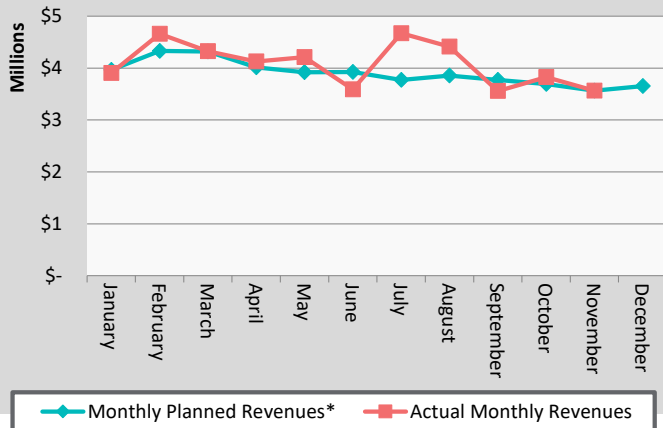
## GENERAL FUND REVENUES

### BUSINESS TAX



	Monthly Planned Revenues*	Actual Monthly Revenues	Variance
January	\$ 6,973,142	\$ 5,503,274	\$ (1,469,868)
February	6,798,984	8,177,680	1,378,696
March	1,393,778	2,593,314	1,199,536
April	6,156,586	6,248,131	91,546
May	5,738,870	3,915,343	(1,823,527)
June	884,070	1,023,931	139,861
July	7,276,832	7,220,953	(55,879)
August	4,893,058	3,273,185	(1,619,874)
September	801,942	482,959	(318,984)
October	7,099,056	5,824,643	(1,274,412)
November	4,941,685	5,219,122	277,437
December	1,142,868		
<b>2020 Total</b>	<b>\$ 54,100,871</b>	<b>\$ 49,482,535</b>	<b>\$ (3,475,468)</b>

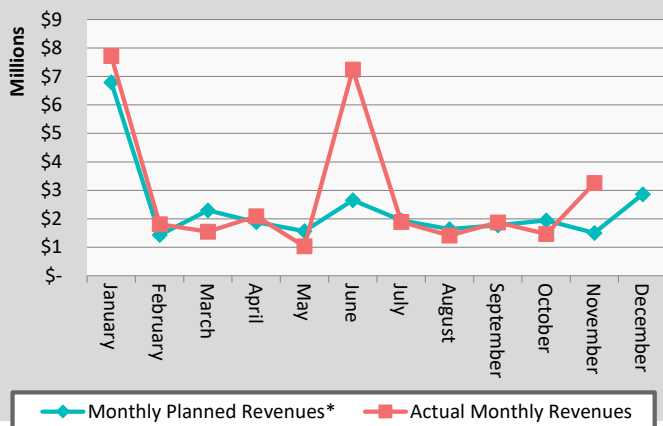
### UTILITY/GROSS EARNINGS TAX



	Monthly Planned Revenues*	Actual Monthly Revenues	Variance
January	\$ 3,965,652	\$ 3,903,748	\$ (61,904)
February	4,330,494	4,659,458	328,964
March	4,316,816	4,325,412	8,596
April	4,012,678	4,128,233	115,555
May	3,921,261	4,211,242	289,981
June	3,926,625	3,588,599	(338,026)
July	3,772,147	4,671,652	899,504
August	3,855,762	4,412,916	557,154
September	3,770,611	3,556,730	(213,881)
October	3,690,830	3,826,878	136,049
November	3,564,504	3,564,364	(140)
December	3,652,658		
<b>2020 Total</b>	<b>\$ 46,780,038</b>	<b>\$ 44,849,233</b>	<b>\$ 1,721,853</b>

### OTHER REVENUES

(Intergovernmental, Licenses & Permits, Charges for Service, Fines & Forfeits, and Miscellaneous Revenues)



	Monthly Planned Revenues*	Actual Monthly Revenues	Variance
January	\$ 6,795,944	\$ 7,719,237	\$ 923,293
February	1,429,193	1,810,120	380,927
March	2,292,366	1,552,517	(739,849)
April	1,882,271	2,091,812	209,541
May	1,564,184	1,031,397	(532,786)
June	2,653,071	7,247,727	4,594,656
July	1,946,539	1,886,639	(59,900)
August	1,638,316	1,409,998	(228,318)
September	1,776,310	1,868,224	91,915
October	1,940,696	1,465,749	(474,946)
November	1,504,246	3,253,971	1,749,725
December	2,860,770		
<b>2020 Total</b>	<b>\$ 28,283,905</b>	<b>\$ 31,337,393</b>	<b>\$ 5,914,258</b>

\* Monthly Planned Revenues have not been adjusted to reflect revised 2020 projections in response to COVID-19.

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## GENERAL FUND EXPENDITURE OVERVIEW

	Department	2020 Budget*	YTD Projection	YTD Actuals	YTD Variance (Unfavorable)/ Favorable	YTD % Variance (Unfavorable)/ Favorable
	City Attorney's Office	\$ 2,504,248	\$ 2,280,921	\$ 2,210,924	\$ 69,997	3.1%
1	City Manager's Office	522,610	478,772	276,299	202,473	42.3%
2	Community & Economic Development	3,368,975	3,001,544	3,679,653	(678,110)	-22.6%
3	Finance	4,101,793	3,731,357	3,523,004	208,353	5.6%
4	Fire	63,832,938	58,610,293	58,962,615	(352,323)	-0.6%
5	Library	13,504,123	12,314,990	11,464,988	850,002	6.9%
	Municipal Court	3,681,561	3,376,633	3,401,971	(25,338)	-0.8%
	Neighborhood & Community Services	12,027,642	10,817,923	10,789,982	27,940	0.3%
6	Planning & Development Services	1,739,039	1,588,497	1,399,601	188,896	11.9%
7	Police	85,954,910	78,878,867	77,516,995	1,361,872	1.7%
8	Public Works	2,834,917	2,600,402	2,500,047	100,355	3.9%
9	Tacoma Venues and Events	1,186,473	1,085,929	643,204	442,725	40.8%
10	Non-Departmental	54,704,101	42,413,949	35,498,390	6,915,560	16.3%
	<b>Total Expenditures</b>	<b>\$ 249,963,330</b>	<b>\$ 221,180,076</b>	<b>\$ 211,867,674</b>	<b>\$ 9,312,402</b>	<b>4.2%</b>

Analysis for expenditure variances are provided for all departments in which the actual amount differs from the planned amount by at least \$100,000.

### VARIANCE NOTES

- 1 **City Manager** - Favorable variance due to personnel savings (+\$138k) and delayed contracts (+\$59k).
- 2 **Community & Economic Development** - Unfavorable variance due to unbudgeted expenses expected to be reimbursed by the Department of Commerce (-\$712k).
- 3 **Finance** - Favorable variance due to savings in professional services (+\$115k), savings in postage (+\$13k) and delayed billings for software (+\$85k).
- 4 **Fire** - Unfavorable variance due to overtime and training (-\$1.2M), PTO and Leave/Severance cash out (-\$414k), offset by personnel savings (+\$1.3M). \$72k of supplies through November are COVID-19 response related and can be covered with Federal funding.
- 5 **Library** - Favorable variance is due to slower than planned spending on library materials (+\$289k), less than planned spending on building maintenance and planned improvements (+\$199k), canceled purchase of a second microlibrary (+\$229k), savings on security costs while the Main branch has been closed (+\$86k), custodial services savings (+\$109k), miscellaneous labor savings (+\$157k), but offset by higher than planned property insurance costs (-\$63k), unbudgeted retirement incentives (-\$45k), and a transfer from Library to IT that was budgeted in 2019 (-\$304k).
- 6 **Planning & Development Services** - Favorable variance due to personnel savings (+\$56k) and savings in external services (+\$139k). These are due to project changes due to Covid-19.
- 7 **Police** - Favorable variance due to vacancy savings and timing of Collective Bargaining Agreement settlement (+\$711k), fuel savings (+\$282k), delays and cancellations of projects and trainings (+\$258k), and timing of purchase orders (+\$113k) and external services (+\$69k), partially offset by unbudgeted VEBA benefits (-\$42k).
- 8 **Public Works** - Favorable variance due to personnel savings (+\$238k), offset by pushing savings of vacant position to other funds (-\$110k).
- 9 **Tacoma Venues & Events** - Favorable variance due to timing of Arts Administration vendor payments (+\$324k) and cancellation of public events due to COVID pandemic (+\$118k).
- 10 **Non-Departmental** - Favorable variance due to savings and timing of payments for the jail contract (+\$3.5M) and Local Improvement District assessments (+\$1.3M) as well as lower than anticipated expenses to Police and Fire pensions (+\$2.1M).

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Through November 30, 2020

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## OTHER FUNDS OVERVIEW (REVENUE AND EXPENSE)

	Fund	2020 Budget*	YTD Projection	YTD Actuals	YTD Variance (Unfavorable)/ Favorable	YTD % Variance (Unfavorable)/ Favorable
<b>SPECIAL REVENUE FUNDS</b>						
<b>1</b>	<b><i>PW Street Operations &amp; Engineering</i></b>					
	Revenues	25,739,839	23,639,601	20,942,175	(2,697,425)	(11.4%)
	Expenditures	25,625,606	23,521,834	20,031,459	3,490,375	14.8%
<b>2</b>	<b><i>Traffic Enforcement, Engineering &amp; Education</i></b>					
	Revenues	3,788,828	3,473,092	3,013,942	(459,151)	(13.2%)
	Expenditures	3,710,461	3,375,893	3,595,372	(219,478)	(6.5%)
<b>ENTERPRISE FUNDS</b>						
<b>3</b>	<b><i>Permit Services</i></b>					
	Revenues	17,031,392	15,612,109	17,581,517	1,969,408	12.6%
	Expenditures	14,976,710	13,738,764	13,213,415	525,349	3.8%
<b>4</b>	<b><i>TVE Convention Center</i></b>					
	Revenues	12,304,306	11,254,566	9,676,778	(1,577,788)	(14.0%)
	Expenditures	12,224,851	7,927,875	5,890,510	2,037,365	25.7%
<b>5</b>	<b><i>TVE Cheney Stadium</i></b>					
	Revenues	1,648,118	1,504,602	1,162,506	(342,096)	(22.7%)
	Expenditures	1,516,425	1,395,433	573,079	822,354	58.9%
<b>6</b>	<b><i>TVE Tacoma Dome</i></b>					
	Revenues	12,109,294	11,381,403	3,622,066	(7,759,337)	(68.2%)
	Expenditures	11,711,622	10,732,487	5,985,570	4,746,917	44.2%

Other Funds Continued on Next Page

Note: In instances where revenues for the biennium do not match expenditures, cash balance is being utilized.

General Fund Supported Funds shaded grey.

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2019 - 2020

## OTHER FUNDS OVERVIEW (REVENUE AND EXPENSE)

### VARIANCE NOTES

- 1 **PW Street Operations & Engineering** - Revenue: Unfavorable variance due to passage of I-976 and its reduction of TBD vehicle fee revenues (-\$2.7M). Expense: Favorable variance due to savings in street maintenance (+\$2.5M) as a response to I-976, as well as postponed traffic programs and pending transportation capital projects (+\$0.8M).
- 2 **Traffic Enforcement, Engineering & Education** - Revenue: Unfavorable variance due to a delay in General Fund transfer (-\$489k), offset by a favorable variance traffic infractions (+\$45k). Expense: Unfavorable variance due to Police PTO cashout, unbudgeted standby pay, and traffic control overtime related to demonstrations (-\$292k), law enforcement equipment (-\$15k), and internal service costs (-\$6k), partially offset by personnel savings in Municipal Court (+\$55k) and Public Works (+\$31k).
- 3 **Permit Services** - Revenue: Favorable variance due to a change in accounting practices where we recognize revenue at the time of invoicing (+\$2.0M). Expense: Favorable variance due to savings in external services due to COVID-19 (+\$523k).
- 4 **TVE Convention Center** - Revenue: Unfavorable variance due to cancellation of Convention Center events Mar 15-Nov 30, 2020 related to Covid-19 (-\$1.69M), slightly offset by favorable variance in Miscellaneous Revenues (+\$111k); Charges for Services variance will continue to remain unfavorable as events have been cancelled through at least Dec 2020. Expense: Favorable variance of due to cancellation of all events at Convention Center Mar 15-Nov 30, 2020 resulting from COVID-19, savings in operating expenses (+\$836k), external services (+\$954k), and personnel (+\$237k).
- 5 **TVE Cheney Stadium** - Revenue: Unfavorable variance due to lower business and other tax revenue (-\$143k) and facility fees (-\$196k). Expense: Favorable variance due to timing of debt service payments (+\$763k), payment of capital reserves (+\$92k), and leasehold taxes (+\$64k).
- 6 **TVE Tacoma Dome** - Revenue: Unfavorable variance due to all events at Tacoma Dome, Exhibition Hall, and Dome Parking cancelled Mar 14-Nov 30, 2020, causing lower Business (Admissions) Tax (-\$645k) and Charges for Services (-\$7.4M), offset slightly by interest earnings (+\$293k). Expense: Favorable variance due to cancellation or postponements of all events Mar 14-Nov 30, 2020 due to COVID-19, leading to savings in personnel (+\$535k), external services (+\$1.0M), and operating expenses (+\$2.8M).

Prepared By The Office of Management and Budget

Through November 30, 2020

# November 2020 Monthly Financial Report

CITY OF TACOMA  
**BIENNIAL  
BUDGET**  
2019 - 2020

## GENERAL GOVERNMENT INTERNAL SERVICE FUND OVERVIEW

	Department	2020 Budget*	YTD Projection	YTD Actuals	YTD Variance (Unfavorable)/ Favorable	YTD % Variance (Unfavorable)/ Favorable
1	City Attorney's Office	\$ 7,428,012	\$ 6,181,902	\$ 5,417,762	\$ 764,140	12.4%
	City Council	1,569,232	1,305,416	1,227,710	77,706	6.0%
2	City Manager's Office	4,719,642	3,924,347	3,343,559	580,789	14.8%
	Environmental Services	604,680	503,900	525,051	(21,151)	-4.2%
3	Finance	11,216,925	9,339,609	8,576,273	763,336	8.2%
	Fire	393,805	333,171	349,443	(16,272)	-4.9%
	Hearing Examiner	466,218	388,515	365,002	23,512	6.1%
4	Human Resources	7,654,031	6,425,198	5,379,478	1,045,720	16.3%
5	Information Technology	28,682,678	23,938,888	24,072,589	(133,701)	-0.6%
	<b>Total Expenditures</b>	<b>\$ 62,735,223</b>	<b>\$ 52,340,947</b>	<b>\$ 49,256,867</b>	<b>\$ 3,084,080</b>	<b>5.9%</b>

Analysis for expenditure variances are provided for all departments in which the actual amount differs from the planned amount by at least \$100,000.

### VARIANCE NOTES

- City Attorney's Office** - Favorable variance due to personnel savings due to COVID (+\$189k) and delays and savings in outside counsel and professional services (+\$602k).
- City Manager's Office** - Favorable variance due to savings in personnel (+\$438k) and employee related costs (+\$116k), and delayed contracts (+\$109k).
- Finance** - Favorable variance due to savings in personnel (+\$613k), training and travel (+\$118k), and professional services (+\$105k).
- Human Resources** - Favorable variance due to vacancies in Safety (+\$472k), miscellaneous personnel savings (+\$52k), cancelled trainings (+\$202k), and savings and delays in operating expenses (+\$165k).
- Information Technology** - Unfavorable variance due to Library Uplift Project (-\$804k), private cloud expansion (-\$580k), and spending ahead on licensing (-\$380k), offset by personnel savings (+\$987k) and underspent communication materials budget (+\$387k).

\* Throughout this report, revenue budgets have not been adjusted to reflect revised 2020 projections in response to COVID-19. Expense budgets have been adjusted to reflect cancelled projects.

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