

Monthly Financial Report

Fiscal Year to Date as
of November 30, 2018



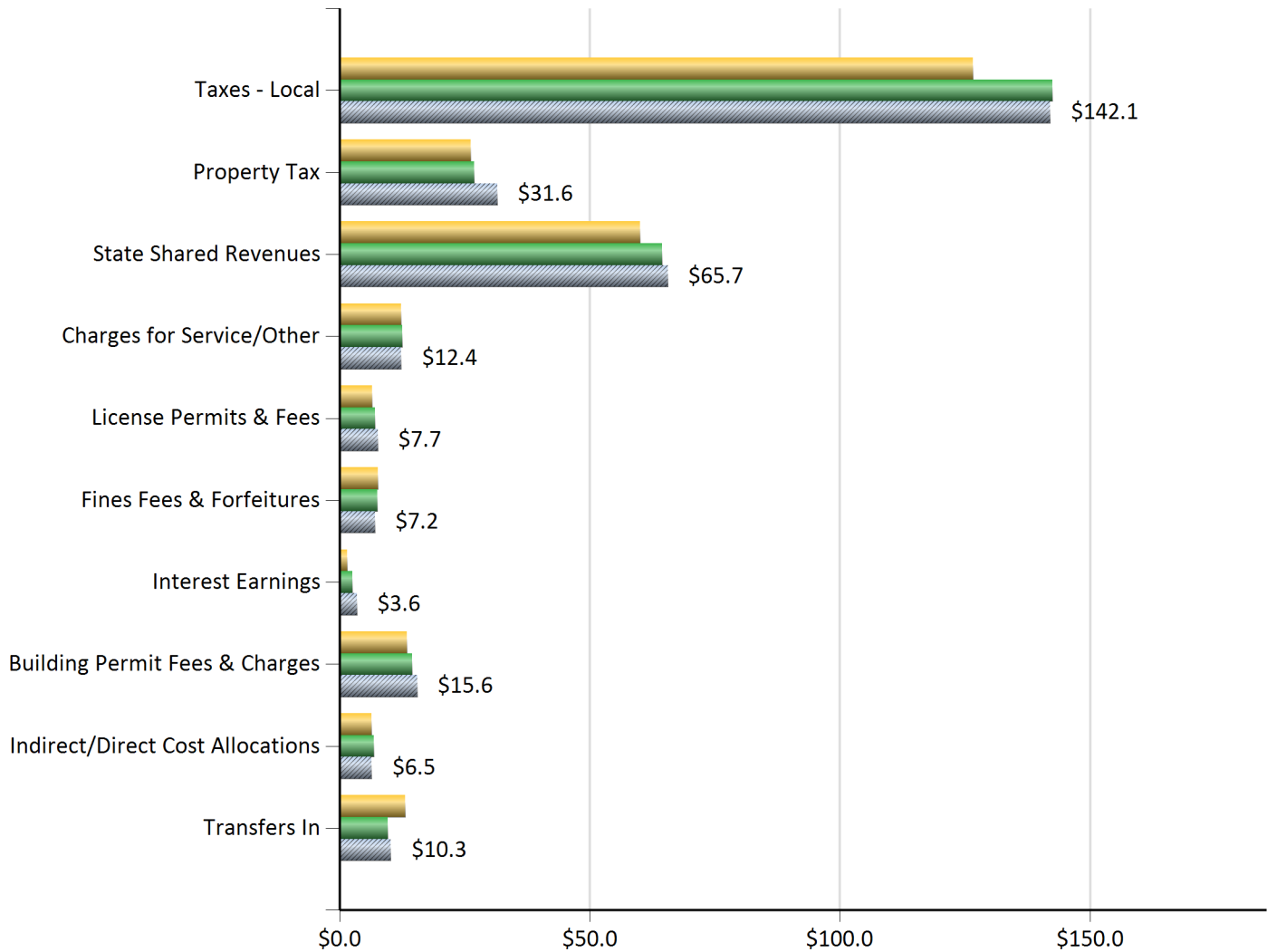
Report to the City Council
Prepared by the City Treasurer
January 15, 2019



Sources

General Fund

Twelve Months: Fiscal Year

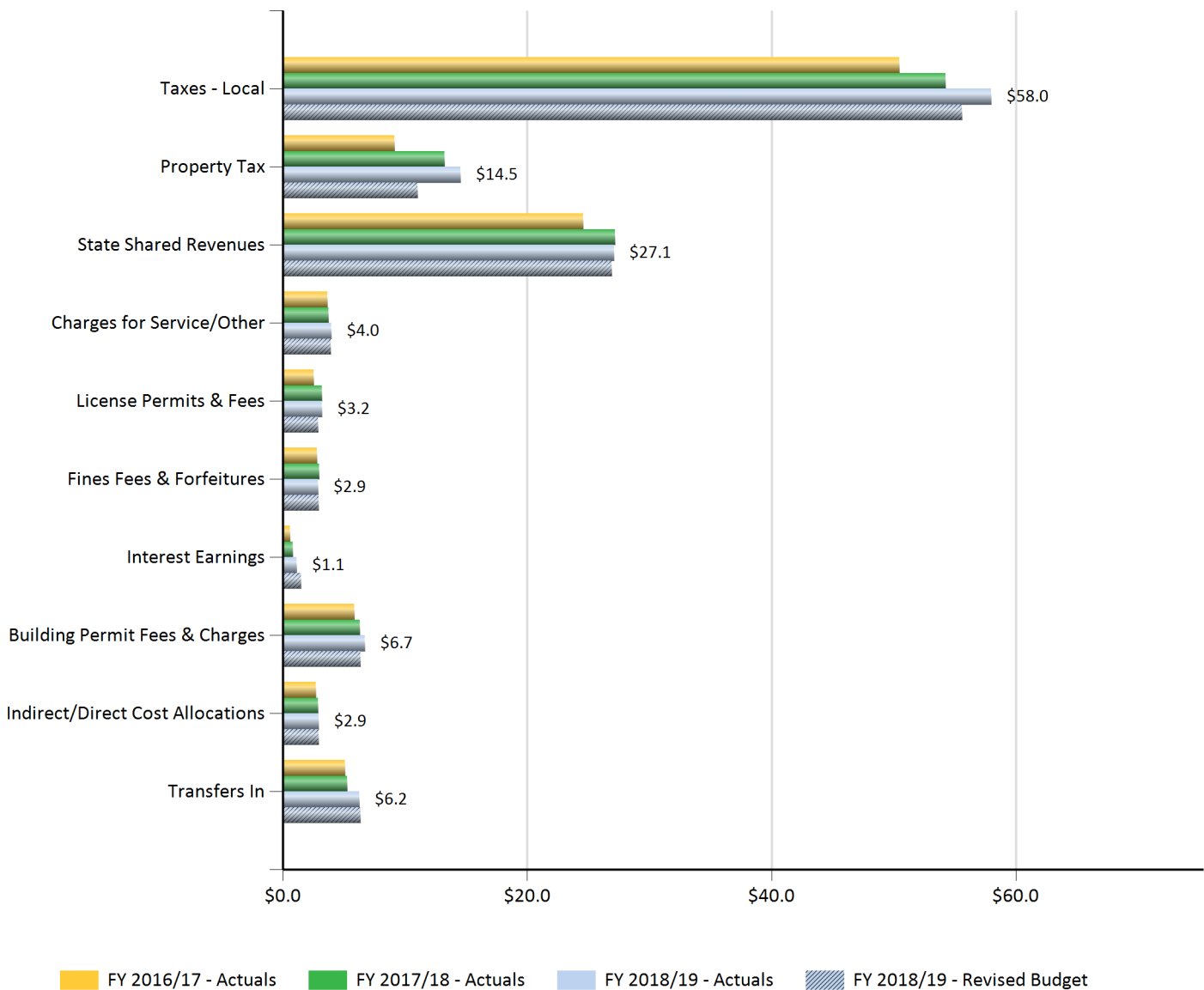


■ FY 2016/17 - Actuals
 ■ FY 2017/18 - Actuals
 ▨ FY 2018/19 - Revised Budget

	FY 2016/17 <u>Actuals</u>	FY 2017/18 <u>Actuals</u>	FY 2018/19 <u>Revised Budget</u>
Taxes - Local	\$126.7	\$142.5	\$142.1
Property Tax	26.2	26.9	31.6
State Shared Revenues	60.1	64.5	65.7
Charges for Service/Other	12.3	12.6	12.4
License Permits & Fees	6.6	7.1	7.7
Fines Fees & Forfeitures	7.7	7.6	7.2
Interest Earnings	1.6	2.6	3.6
Building Permit Fees & Charges	13.5	14.6	15.6
Indirect/Direct Cost Allocations	6.4	6.9	6.5
Transfers In	13.1	9.7	10.3
Total Sources	\$274.3	\$295.1	\$302.4



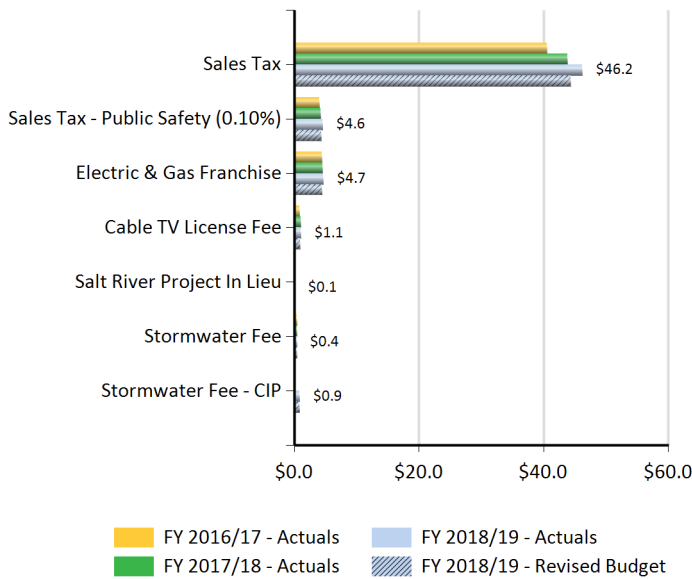
Sources (Fiscal Year to Date: November 2018)



	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Taxes - Local	\$50.5	\$54.3	\$58.0	\$55.6	\$2.4	4%
Property Tax	9.1	13.2	14.5	11.0	3.5	32%
State Shared Revenues	24.6	27.2	27.1	26.9	0.2	1%
Charges for Service/Other	3.6	3.7	4.0	3.9	-	-
License Permits & Fees	2.5	3.2	3.2	2.9	0.3	11%
Fines Fees & Forfeitures	2.8	3.0	2.9	2.9	(0.1)	(2%)
Interest Earnings	0.6	0.8	1.1	1.5	(0.4)	(26%)
Building Permit Fees & Charges	5.8	6.3	6.7	6.3	0.4	6%
Indirect/Direct Cost Allocations	2.7	2.9	2.9	2.9	-	-
Transfers In	5.1	5.3	6.2	6.4	(0.1)	(2%)
Total Sources	\$107.3	\$119.9	\$126.6	\$120.3	\$6.3	5%



Taxes - Local (Fiscal Year to Date: November 2018)

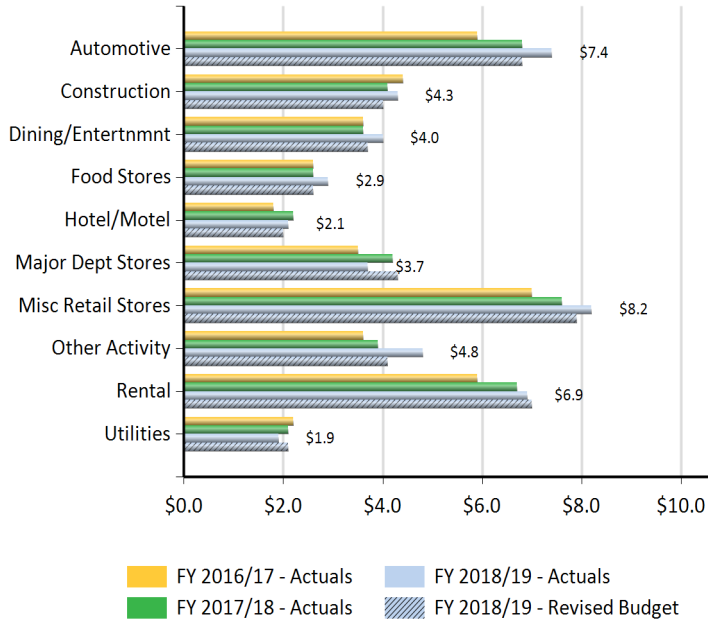


Actual to Revised Budget variance of \$2.4 million or 4%:
 See detailed Sales Tax information on page 5. Electric & Gas Franchise is favorable due to APS' first quarter franchise payment being slightly higher than expected. Cable TV License Fee is favorable due to a slightly higher than expected first quarter franchise fee payment from Cox Digital Cable. Finally Salt River Project In Lieu is favorable due to the early receipt of its first biannual payment.

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget	
					Favorable / (Unfavorable) Amount	Percent
Sales Tax	\$40.6	\$43.8	\$46.2	\$44.4	\$1.8	4%
Sales Tax - Public Safety (0.10%)	4.0	4.3	4.6	4.4	0.2	4%
Electric & Gas Franchise	4.5	4.6	4.7	4.5	0.2	5%
Cable TV License Fee	0.9	1.1	1.1	1.0	0.1	9%
Salt River Project In Lieu	-	-	0.1	-	0.1	n/a
Stormwater Fee	0.4	0.4	0.4	0.4	-	-
Stormwater Fee - CIP	-	-	0.9	0.9	-	-
Taxes - Local Total	\$50.5	\$54.3	\$58.0	\$55.6	\$2.4	4%



Sales Tax (Fiscal Year to Date: November 2018)



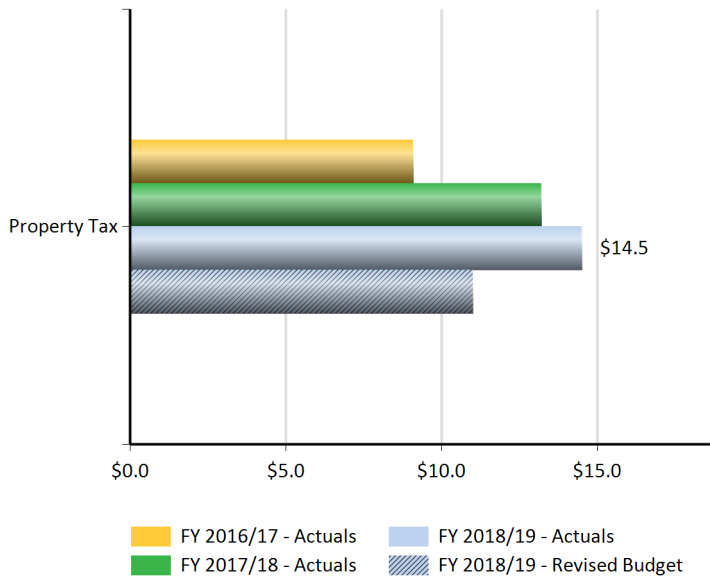
Actual to Revised Budget variance of \$1.8 million or 4%:

While variances are now more often derived from revenue fluctuations within individual Sales Tax categories, Sales Tax can still be influenced by the unpredictability of the timing in collection by Arizona Department of Revenue. That said, the favorable variance in: 1) Automotive – due mainly to a car dealer starting to report sales tax related to services and sales that had not been reported before; as well as to an overall increase in automotive sales; 2) Construction - due to an upward trend in residential sales; 3) Dining/Entertainment - due to normal business fluctuations; 4) Food Stores - due to the opening of a new grocery store and to a grocery store chain that didn't report food for home consumption last year reporting correctly this year; 5) Hotel/Motel due to increased revenue from hotels that were under renovation last year; 6) Misc Retail Stores – due to increased computer hardware/software sales and higher than expected non-store retail sales; and 7) Other Activity – due in part to increase in taxable sales from other miscellaneous product manufacturing category and a large one-time audit payment. The favorable variance is partially offset by an unfavorable variance in: 1) Major Dept Stores - due to delinquent tax returns and the closure of a big box store; and 2) Rental and Utilities - due to delinquent tax returns.

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Automotive	\$5.9	\$6.8	\$7.4	\$6.8	\$0.6	8%
Construction	4.4	4.1	4.3	4.0	0.3	8%
Dining/Entertainment	3.6	3.6	4.0	3.7	0.3	9%
Food Stores	2.6	2.6	2.9	2.6	0.3	12%
Hotel/Motel	1.8	2.2	2.1	2.0	0.1	6%
Major Dept Stores	3.5	4.2	3.7	4.3	(0.6)	(14%)
Misc Retail Stores	7.0	7.6	8.2	7.9	0.3	3%
Other Activity	3.6	3.9	4.8	4.1	0.7	17%
Rental	5.9	6.7	6.9	7.0	(0.1)	(2%)
Utilities	2.2	2.1	1.9	2.1	(0.1)	(6%)
Sales Tax Total	\$40.6	\$43.8	\$46.2	\$44.4	\$1.8	4%



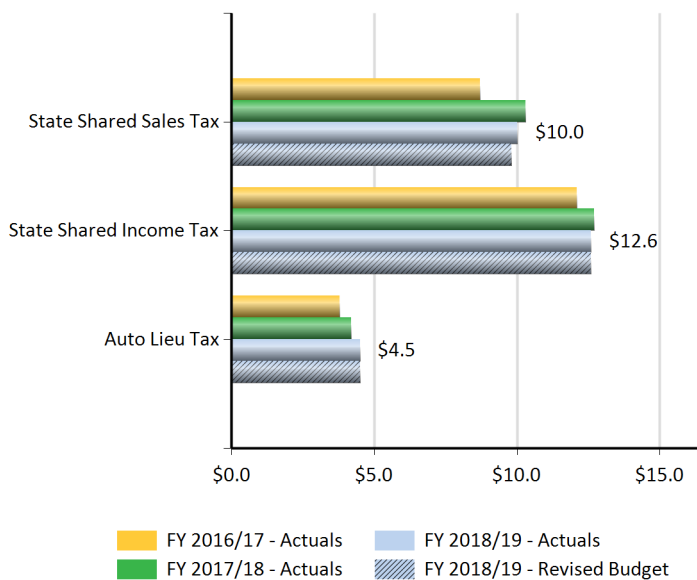
Property Tax (Fiscal Year to Date: November 2018)



Actual to Revised Budget variance of \$3.5 million or 32%: Favorable variance is due to the budget spread, which is based on the way people paid last year and may vary year over year. Property owners have the option to pay in one or two installments (October or October & April/May).

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Property Tax	\$9.1	\$13.2	\$14.5	\$11.0	\$3.5	32%
Property Tax Total	\$9.1	\$13.2	\$14.5	\$11.0	\$3.5	32%

State Shared Revenues (Fiscal Year to Date: November 2018)

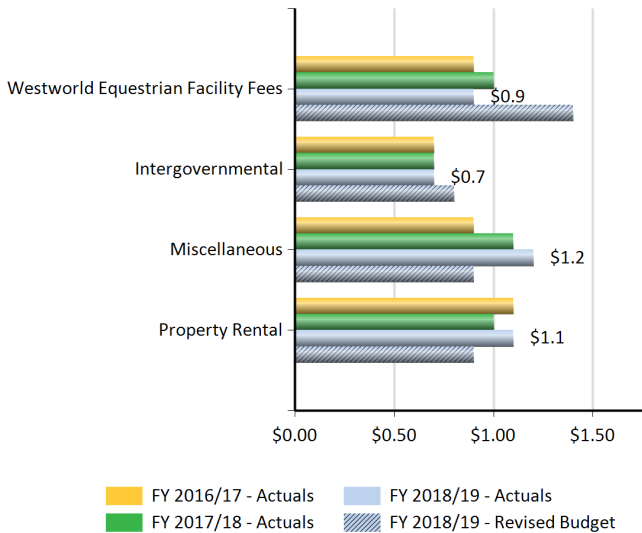


Actual to Revised Budget variance of \$0.2 million or 1%: Favorable variance primarily due to State Shared Sales Tax revenue coming in slightly higher than the anticipated budget determined by the Arizona League of Cities and Towns.

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
State Shared Sales Tax	\$8.7	\$10.3	\$10.0	\$9.8	\$0.2	2%
State Shared Income Tax	12.1	12.7	12.6	12.6	-	-
Auto Lieu Tax	3.8	4.2	4.5	4.5	0.1	1%
State Shared Revenues Total	\$24.6	\$27.2	\$27.1	\$26.9	\$0.2	1%



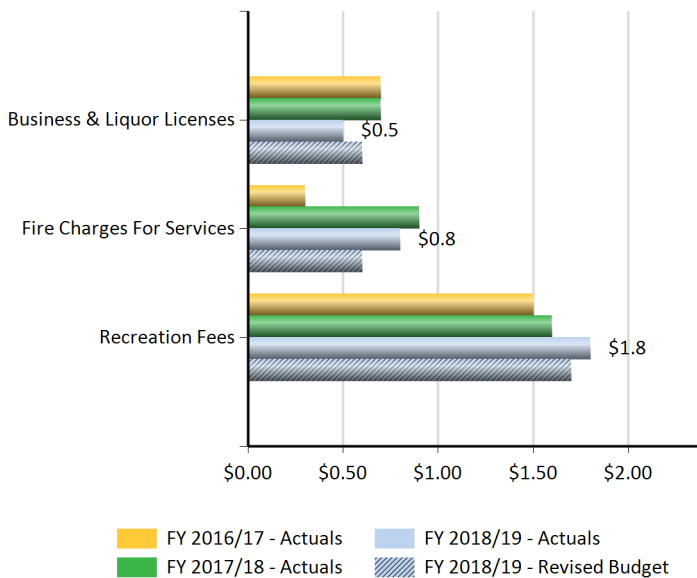
Charges for Service/Other (Fiscal Year to Date: November 2018)



Actual to Revised Budget variance of \$0.0 million or 0%: WestWorld Equestrian Facility Fees is unfavorable due to the timing of concession and rental fee invoices. Intergovernmental is unfavorable due to the timing of revenue for an Intergovernmental Agreement between Palomino Library and the Scottsdale Unified School District. It was originally budgeted completely in July, but revenue is now coming in quarterly. Miscellaneous is favorable mainly due to a reimbursement of HVAC costs from the El Dorado Community Center and FY 2017/18 revenue being recorded in FY 2018/19. Property Rental is favorable due to the timing of payments for Cell Tower Leases and Outdoor Dining Leases.

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Westworld Equestrian Facility Fees	\$0.9	\$1.0	\$0.9	\$1.4	(\$0.5)	(34%)
Intergovernmental	0.7	0.7	0.7	0.8	(0.1)	(9%)
Miscellaneous	0.9	1.1	1.2	0.9	0.3	30%
Property Rental	1.1	1.0	1.1	0.9	0.3	32%
Charges for Service/Other Total	\$3.6	\$3.7	\$4.0	\$3.9	\$ -	-

License Permits & Fees (Fiscal Year to Date: November 2018)



Actual to Revised Budget variance of \$0.3 million or 11%: The unfavorable variance in Business & Liquor Licenses is due to the timing of renewals for liquor licenses which usually occurs in November but will now happen in December. Fire Charges for Services is favorable due to revenue from FY 2017/18 received from Public Safety - Fire's ambulance contract in FY 2018/19. Recreation Fees is favorable due to higher than anticipated 'After School Programs' revenue resulting from a restructuring of Community Services' rate schedule.

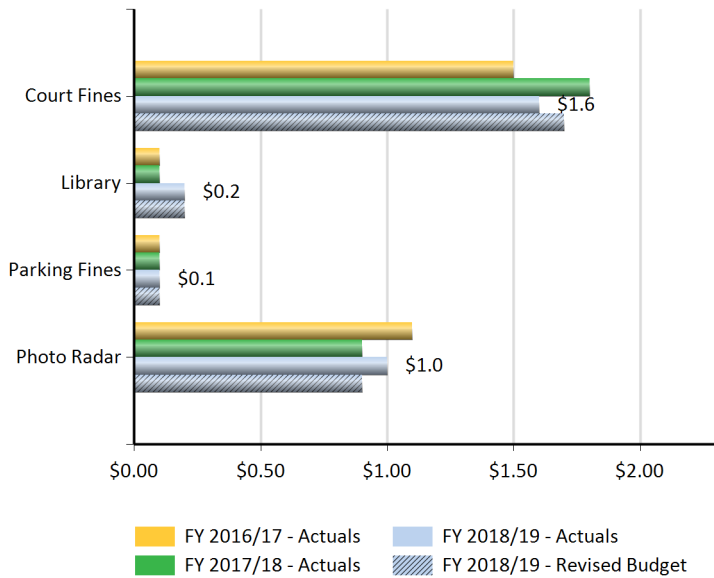
	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Business & Liquor Licenses	\$0.7	\$0.7	\$0.5	\$0.6	(\$0.1)	(19%)
Fire Charges For Services	0.3	0.9	0.8	0.6	0.3	48%
Recreation Fees	1.5	1.6	1.8	1.7	0.2	10%
License Permits & Fees Total	\$2.5	\$3.2	\$3.2	\$2.9	\$0.3	11%

\$ in millions / rounding differences may occur



Fines Fees & Forfeitures (Fiscal Year to Date: November 2018)

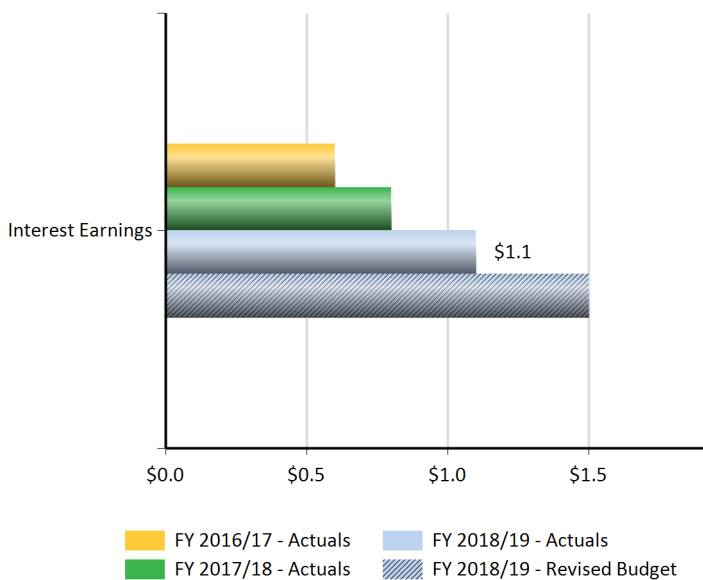
Actual to Revised Budget variance of (\$0.1) million or (2%):
No explanation is necessary.



	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Court Fines	\$1.5	\$1.8	\$1.6	\$1.7	(\$0.1)	(4%)
Library	0.1	0.1	0.2	0.2	-	-
Parking Fines	0.1	0.1	0.1	0.1	-	-
Photo Radar	1.1	0.9	1.0	0.9	-	-
Fines Fees & Forfeitures Total	\$2.8	\$3.0	\$2.9	\$2.9	(\$0.1)	(2%)

Interest Earnings (Fiscal Year to Date: November 2018)

Actual to Revised Budget variance of (\$0.4) million or (26%):
Unfavorable due to there being less money being invested by the city at this time than expected and yields coming in below what was budgeted at this point in the fiscal year. Both funds invested and yields on those investments are expected to increase as the year progresses.



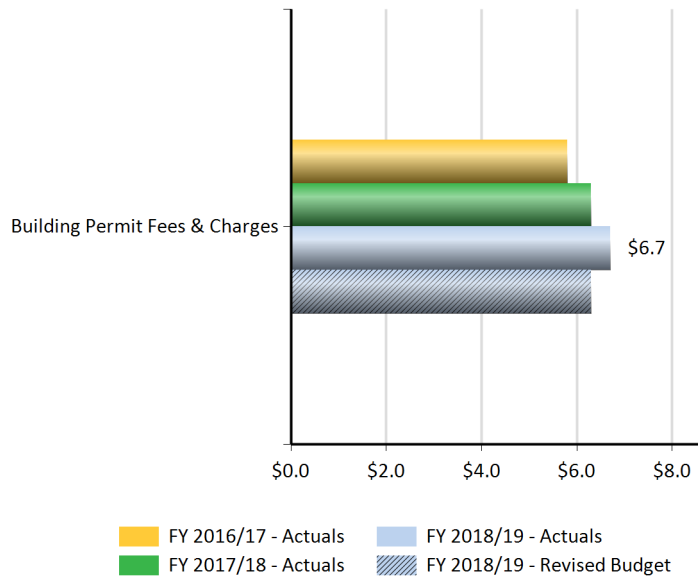
	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Interest Earnings	\$0.6	\$0.8	\$1.1	\$1.5	(\$0.4)	(26%)
Interest Earnings Total	\$0.6	\$0.8	\$1.1	\$1.5	(\$0.4)	(26%)

\$ in millions / rounding differences may occur



Building Permit Fees & Charges (Fiscal Year to Date: November 2018)

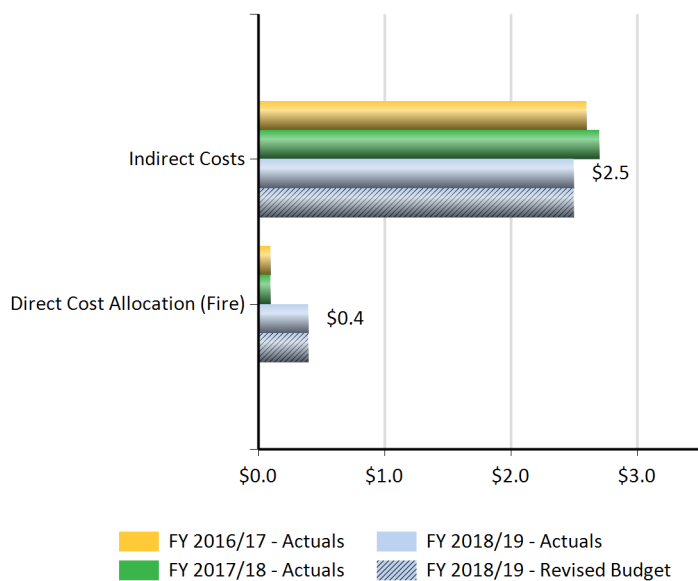
Actual to Revised Budget variance of \$0.4 million or 6%:
Favorable variance due to higher than anticipated plan review and development application activity, which are the result of the demand for real estate outpacing the supply.



	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Building Permit Fees & Charges	\$5.8	\$6.3	\$6.7	\$6.3	\$0.4	6%
Building Permit Fees & Charges Total	\$5.8	\$6.3	\$6.7	\$6.3	\$0.4	6%

Indirect/Direct Cost Allocations (Fiscal Year to Date: November 2018)

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

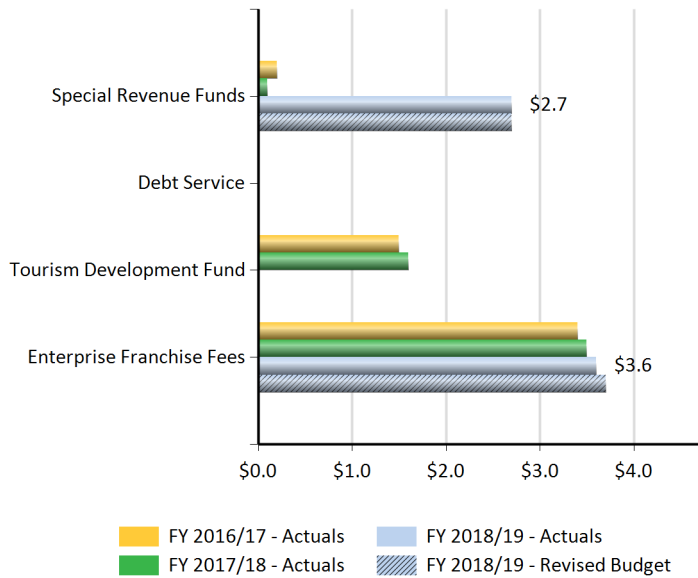


	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Indirect Costs	\$2.6	\$2.7	\$2.5	\$2.5	\$ -	-
Direct Cost Allocation (Fire)	0.1	0.1	0.4	0.4	-	-
Indirect/Direct Cost Allocations Total	\$2.7	\$2.9	\$2.9	\$2.9	\$ -	-



Transfers In (Fiscal Year to Date: November 2018)

Actual to Revised Budget variance of (\$0.1) million or (2%):
No explanation necessary.



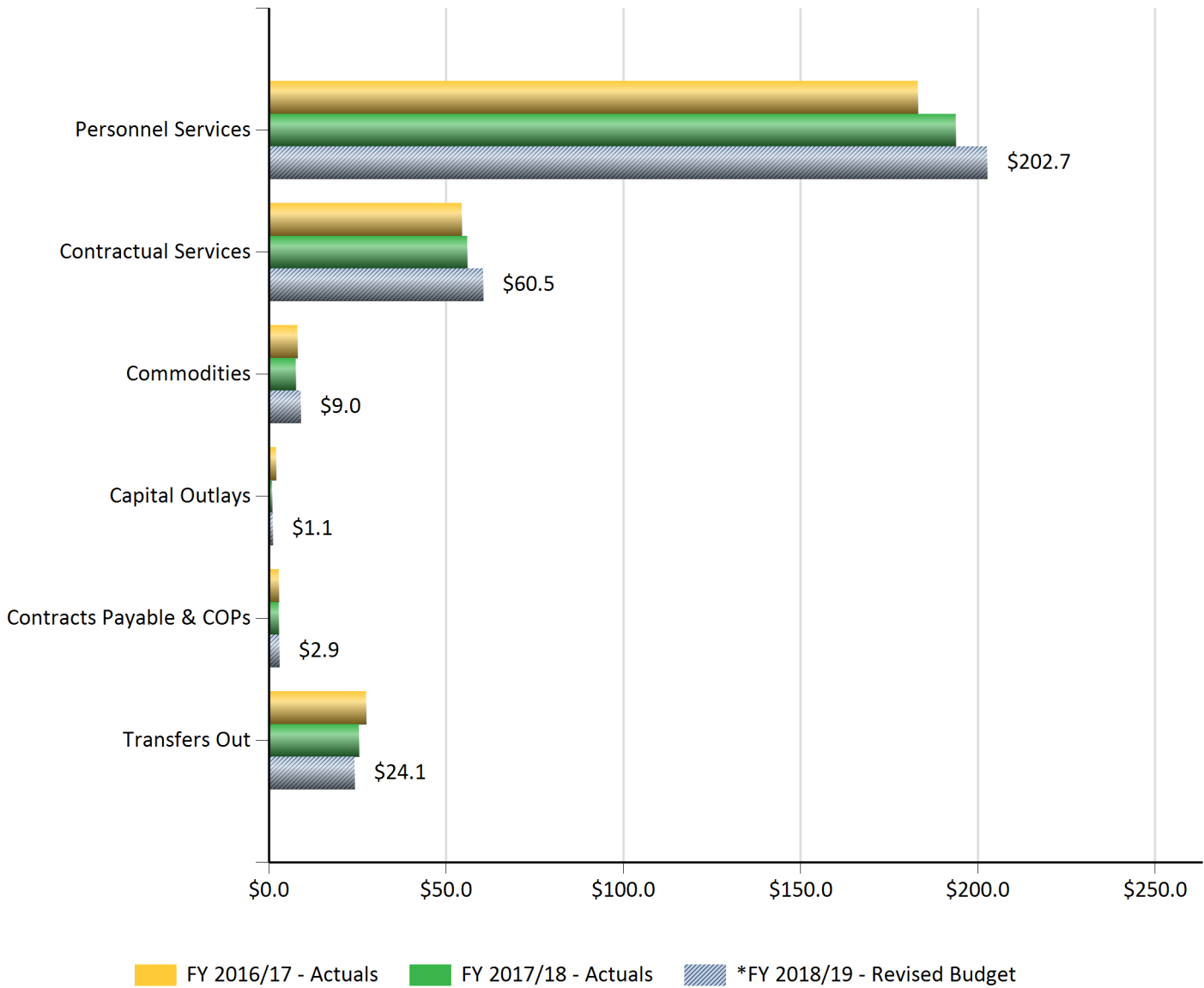
	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Budget Percent
Special Revenue Funds	\$0.2	\$0.1	\$2.7	\$2.7	\$ -	-
Debt Service	-	-	-	-	-	-
Tourism Development Fund	1.5	1.6	-	-	-	-
Enterprise Franchise Fees	3.4	3.5	3.6	3.7	(0.1)	(3%)
Transfers In Total	\$5.1	\$5.3	\$6.2	\$6.4	(\$0.1)	(2%)



Uses

General Fund

Twelve Months: Fiscal Year

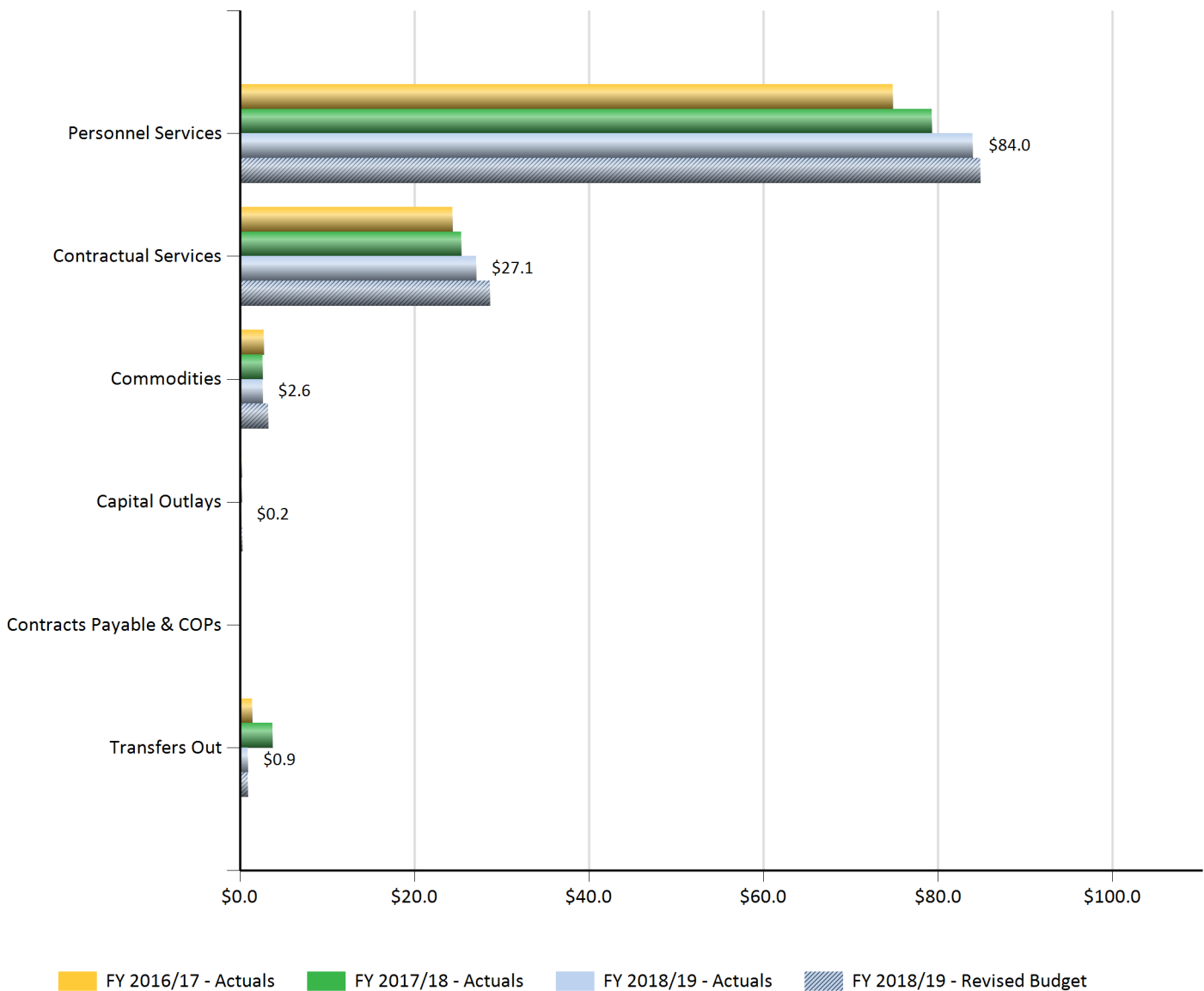


	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Revised Budget
Personnel Services	\$183.1	\$193.7	\$202.7
Contractual Services	54.4	56.0	60.5
Commodities	8.1	7.6	9.0
Capital Outlays	2.1	1.0	1.1
Contracts Payable & COPs	2.9	2.9	2.9
Transfers Out	27.4	25.4	24.1
Total Uses	\$277.8	\$286.6	\$300.2

*Includes vacancy savings net of leave accrual payouts, Pay Program, compensation adjustments and utilities.



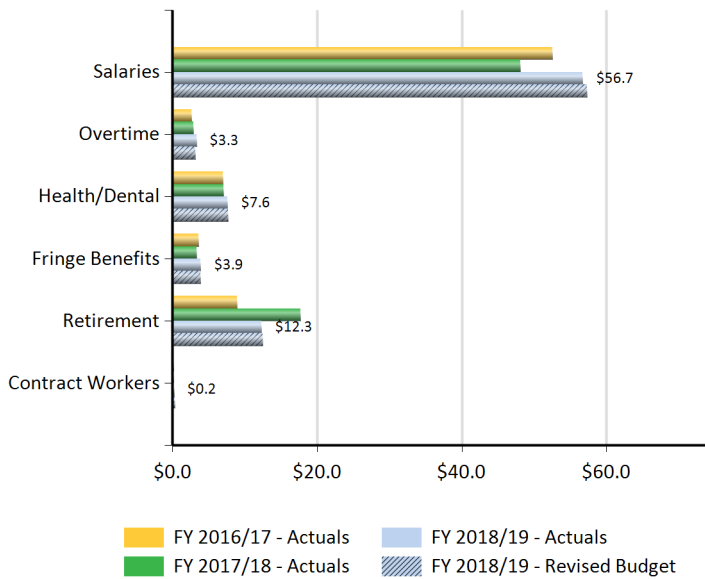
Uses (Fiscal Year to Date: November 2018)



	FY 2016/17	FY 2017/18	FY 2018/19	FY 2018/19	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Personnel Services	\$74.8	\$79.3	\$84.0	\$84.9	\$0.9	1%
Contractual Services	24.4	25.4	27.1	28.7	1.6	6%
Commodities	2.8	2.6	2.6	3.3	0.7	20%
Capital Outlays	0.2	0.2	0.2	0.3	0.1	43%
Contracts Payable & COPs	-	-	-	-	-	-
Transfers Out	1.4	3.8	0.9	0.9	-	-
Total Uses	\$103.6	\$111.2	\$114.8	\$118.0	\$3.3	3%



Personnel Services (Fiscal Year to Date: November 2018)



Actual to Revised Budget variance of \$0.9 million or 1%:

The favorable variance is primarily due to rank promotions in Public Safety - Police with incumbents coming in at a lower rate of pay. The favorable variance in Retirement is primarily related to the salaries savings and due to more Police sworn employees entering the Deferred Retirement Option Plan (DROP) program than anticipated. The city does not pay retirement for those in the DROP program resulting in a favorable variance. Contract Workers is favorable due to lower than anticipated expenses in Contract Worker Services for the new Customized Expedited Program in the Planning & Development Department as fewer people are utilizing the program than expected.

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2018/19	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Salaries	\$52.5	\$48.1	\$56.7	\$57.3	\$0.6	1%
Overtime	2.6	2.9	3.3	3.2	(0.1)	(4%)
Health/Dental	7.0	7.1	7.6	7.7	0.1	1%
Fringe Benefits	3.6	3.3	3.9	3.9	-	-
Retirement	8.9	17.7	12.3	12.5	0.2	2%
Contract Workers	0.1	0.1	0.2	0.3	0.1	29%
Personnel Services Total	\$74.8	\$79.3	\$84.0	\$84.9	\$0.9	1%

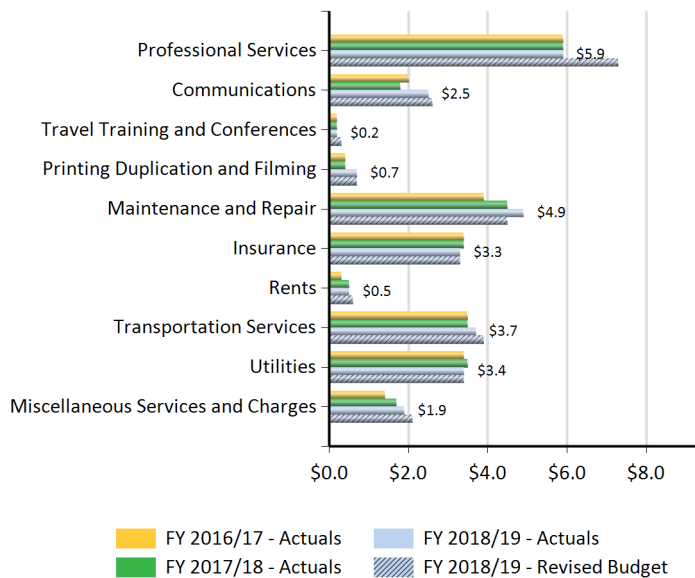
Personnel Services Macro Adjustments

	FY 2018/19	FY 2018/19	
	Adopted Budget	Saved/(Used)	Remaining
Pay Program - Citywide	\$2.5	(\$2.4)	\$ -
Pay Program - Fire	0.5	(0.5)	-
Pay Program - Police Officer	0.8	(0.8)	-
Pay Program - Police Sergeant	0.2	(0.2)	-
Compensation Adjustments	-	0.3	0.3
Vacancy Savings	(4.8)	3.1	(1.8)
Medical Leave Payouts	1.3	(0.6)	0.7
Vacation Leave Payouts	0.7	(0.3)	0.4
Vacation Trade Payouts	0.8	(0.7)	0.2
Compensation Other	5.7	(5.7)	-
Personnel Services Macro Adjustments Total	\$7.6	(\$7.8)	(\$0.1)

Total Saved/(Used) YTD of (\$7.8) million: The city has achieved \$3.1 million in vacancy savings year-to-date offset by (\$0.9) million in vacation and medical leave payouts. In July, the Pay Programs and the implementation of the recent Classification and Compensation Study (Compensation Other) were funded. Compensation Adjustments includes part-time salary savings in Community Services.



Contractual Services (Fiscal Year to Date: November 2018)



Actual to Revised Budget variance of \$1.6 million or 6%: Professional Services is favorable due to the timing of contract payments including custodial, adult sports, leisure education, security, pool maintenance, landscape servicing, and Maricopa County Animal Control. It is also related to a change in the Photo Enforcement contract reducing the number of cameras, and to lower than anticipated elevator preventative maintenance contract costs, armor car and banking service fees. Travel Training and Conferences is favorable due to fewer trainings and conferences being attended through this point in the fiscal year than expected. The unfavorable variance in Maintenance and Repair is due to the City Hall and Civic Center Library preparation for the Celebrate '68 events being budgeted in Commodities, while the expenses were incurred in Contractual Services. Transportation Services is favorable due to lower than expected vehicle maintenance costs. Finally, Miscellaneous Services and Charges is favorable mainly due to the timing of invoices for election related costs and lower than expected legal services costs.

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Professional Services	\$5.9	\$5.9	\$5.9	\$7.3	\$1.4	19%
Communications	2.0	1.8	2.5	2.6	0.1	2%
Travel Training and Conferences	0.2	0.2	0.2	0.3	0.1	38%
Printing Duplication and Filming	0.4	0.4	0.7	0.7	-	-
Maintenance and Repair	3.9	4.5	4.9	4.5	(0.4)	(9%)
Insurance	3.4	3.4	3.3	3.3	-	-
Rents	0.3	0.5	0.5	0.6	-	-
Transportation Services	3.5	3.5	3.7	3.9	0.2	4%
Utilities	3.4	3.5	3.4	3.4	-	-
Miscellaneous Services and Charges	1.4	1.7	1.9	2.1	0.2	10%
Contractual Services Total	\$24.4	\$25.4	\$27.1	\$28.7	\$1.6	6%

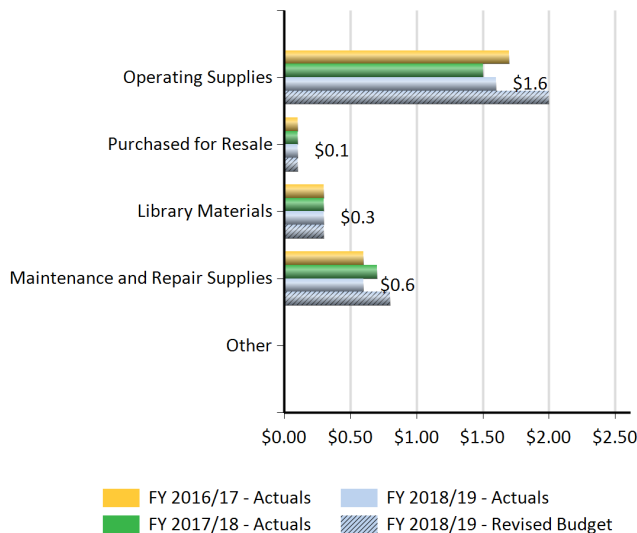
Contractual Services Macro Adjustments

	FY 2018/19 Adopted Budget	FY 2018/19 Year-To-Date Saved/(Used)	Remaining
Utilities	\$8.4	(\$3.4)	\$5.0
Contractual Services Macro Adjustments Total	\$8.4	(\$3.4)	\$5.0

Total Saved/(Used) YTD of (\$3.4) million: Electricity and Gas utilities expenditures are paid the month after the expenses actually occurred; therefore, October's utilities are being reported in November. All other utilities are paid the month they occur.



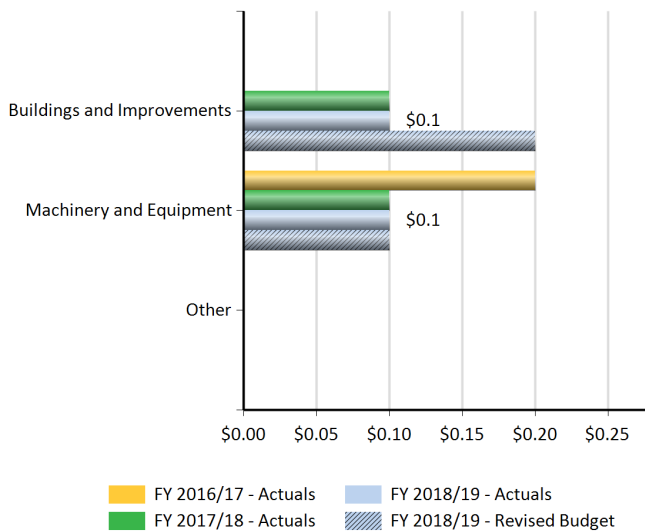
Commodities (Fiscal Year to Date: November 2018)



Actual to Revised Budget variance of \$0.7 million or 20%: Operating Supplies is favorable due to the timing of purchases including furniture, ballistic vests, uniforms, and thermal imagers. Maintenance and Repair Supplies is favorable due to the City Hall and Civic Center Library preparation for the Celebrate '68 events being budgeted in Commodities, while the expenses were incurred in Contractual Services.

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2018/19	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Operating Supplies	\$1.7	\$1.5	\$1.6	\$2.0	\$0.4	22%
Purchased for Resale	0.1	0.1	0.1	0.1	-	-
Library Materials	0.3	0.3	0.3	0.3	-	-
Maintenance and Repair Supplies	0.6	0.7	0.6	0.8	0.2	28%
Other	-	-	-	-	-	-
Commodities Total	\$2.8	\$2.6	\$2.6	\$3.3	\$0.7	20%

Capital Outlays (Fiscal Year to Date: November 2018)



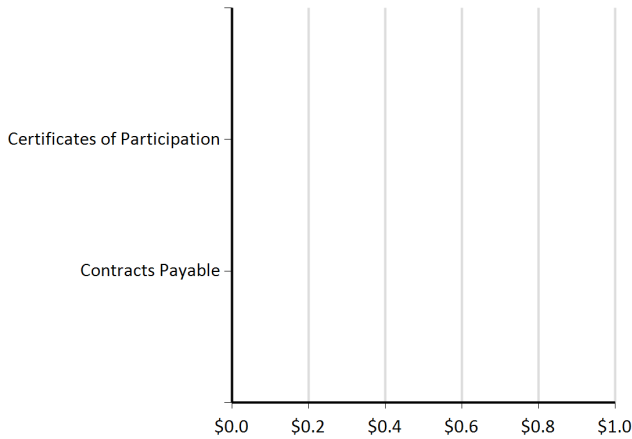
Actual to Revised Budget variance of \$0.1 million or 43%: Building and Improvements is favorable due to the timing of an invoice related to the Roof Recoating Program.

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2018/19	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Buildings and Improvements	\$ -	\$0.1	\$0.1	\$0.2	\$0.1	46%
Machinery and Equipment	0.2	0.1	0.1	0.1	-	-
Other	-	-	-	-	-	-
Capital Outlays Total	\$0.2	\$0.2	\$0.2	\$0.3	\$0.1	43%



Contracts Payable & COPs (Fiscal Year to Date: November 2018)

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

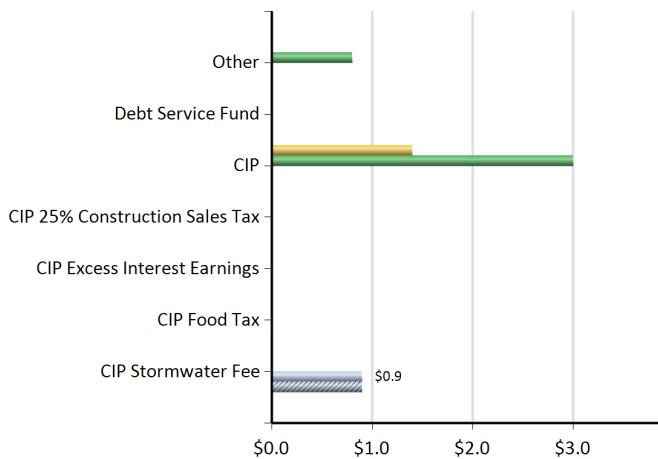


■ FY 2016/17 - Actuals ■ FY 2018/19 - Actuals
■ FY 2017/18 - Actuals ■ FY 2018/19 - Revised Budget

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Certificates of Participation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracts Payable & COPs Total	\$0.0	\$0.0	\$0.0	\$0.0	\$ -	-

Transfers Out (Fiscal Year to Date: November 2018)

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

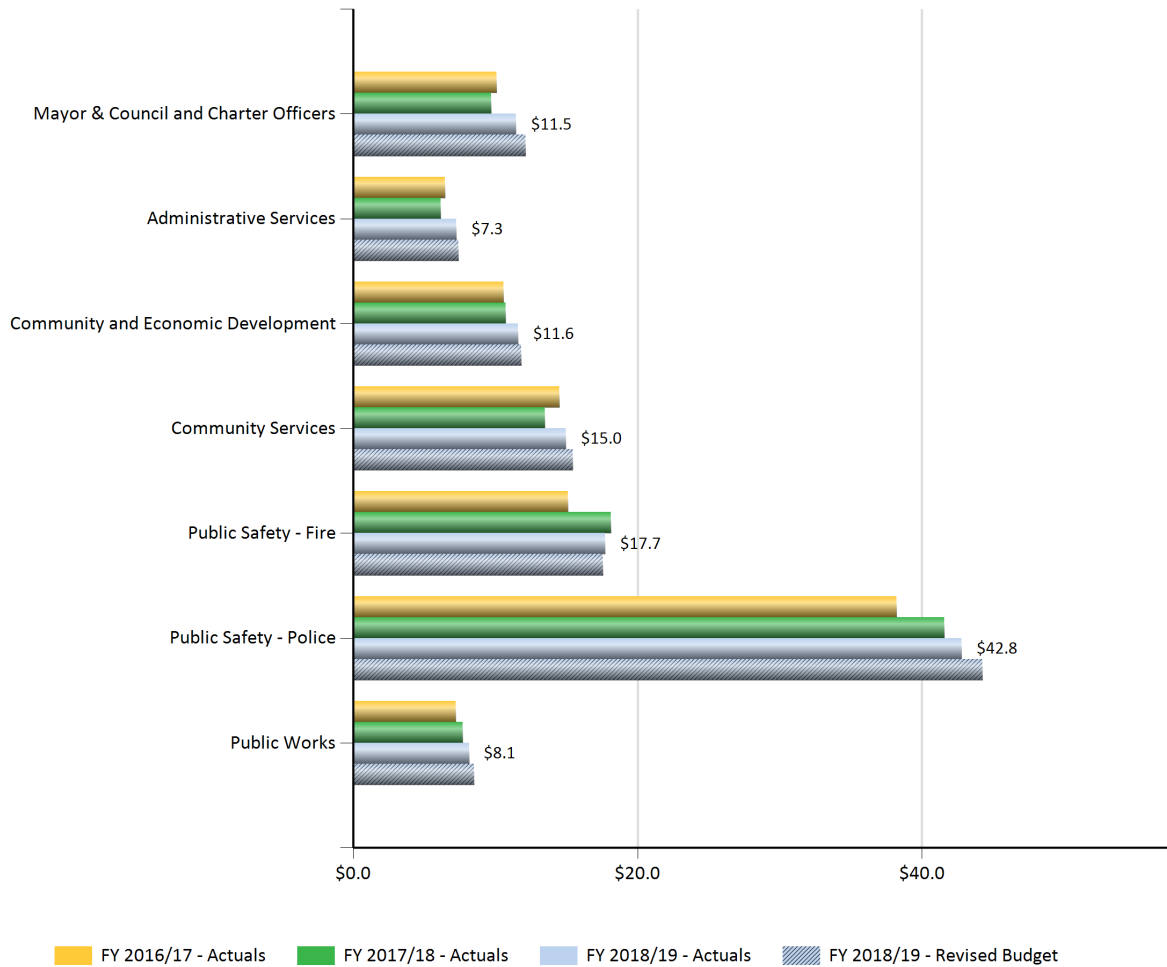


■ FY 2016/17 - Actuals ■ FY 2018/19 - Actuals
■ FY 2017/18 - Actuals ■ FY 2018/19 - Revised Budget

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Other	\$ -	\$0.8	\$ -	\$ -	\$ -	-
Debt Service Fund	-	-	-	-	-	-
CIP	1.4	3.0	-	-	-	-
CIP 25% Construction Sales Tax	-	-	-	-	-	-
CIP Excess Interest Earnings	-	-	-	-	-	-
CIP Food Tax	-	-	-	-	-	-
CIP Stormwater Fee	-	-	0.9	0.9	-	-
Transfers Out Total	\$1.4	\$3.8	\$0.9	\$0.9	\$ -	-



Division Expenditures (Fiscal Year to Date: November 2018)



	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Budget (Unfavorable) Percent
Mayor & Council and Charter Officers	\$10.1	\$9.7	\$11.5	\$12.1	\$0.7	6%
Administrative Services	6.4	6.2	7.3	7.4	0.1	2%
Community and Economic Development	10.6	10.7	11.6	11.8	0.2	2%
Community Services	14.5	13.5	15.0	15.5	0.5	3%
Public Safety - Fire	15.1	18.1	17.7	17.6	(0.1)	(1%)
Public Safety - Police	38.2	41.6	42.8	44.3	1.5	3%
Public Works	7.2	7.7	8.1	8.5	0.4	4%
Total	\$102.2	\$107.5	\$113.9	\$117.1	\$3.2	3%

Actual to Revised Budget variance of \$3.2 million or 3%: Mayor & Council and Charter Officers is favorable mainly due to lower than expected armor car and banking service fees in the City Treasurer, lower than expected legal services and the timing of invoices in City Clerk. Community and Economic Development is favorable mostly due to lower than anticipated expenses for the new Customized Expedited Program in the Planning & Development Department as fewer people are utilizing the program than expected. Community Services is favorable due to the timing of invoices, delays in starting projects and less than anticipated landscape servicing and pool maintenance contract costs. Public Safety – Police is favorable due to rank promotions with incumbents coming in at a lower rate, more Police sworn employees entering the Deferred Retirement Option Plan (DROP) program than anticipated, the timing of invoices, a change in the Photo Enforcement contract that reduces the number of cameras and the timing of the payments for the Maricopa County Animal Control and security contracts. Public Works is favorable due to the timing of invoices and there being delays in the start of some scheduled projects.