

Monthly Financial Report

Fiscal Year to Date as
of October 31, 2017



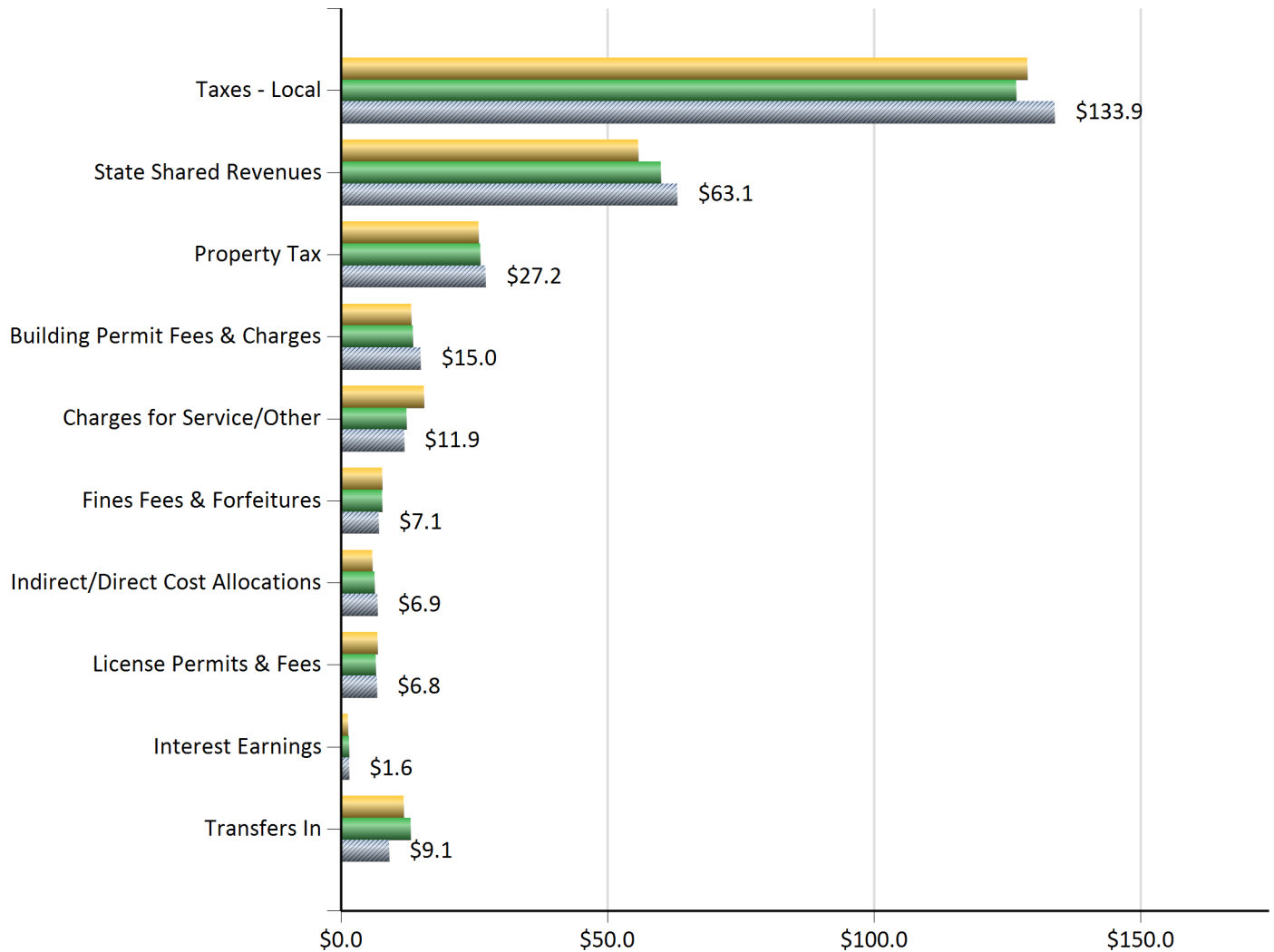
Report to the City Council
Prepared by the City Treasurer
January 8, 2018



Sources

General Fund

Twelve Months: Fiscal Year

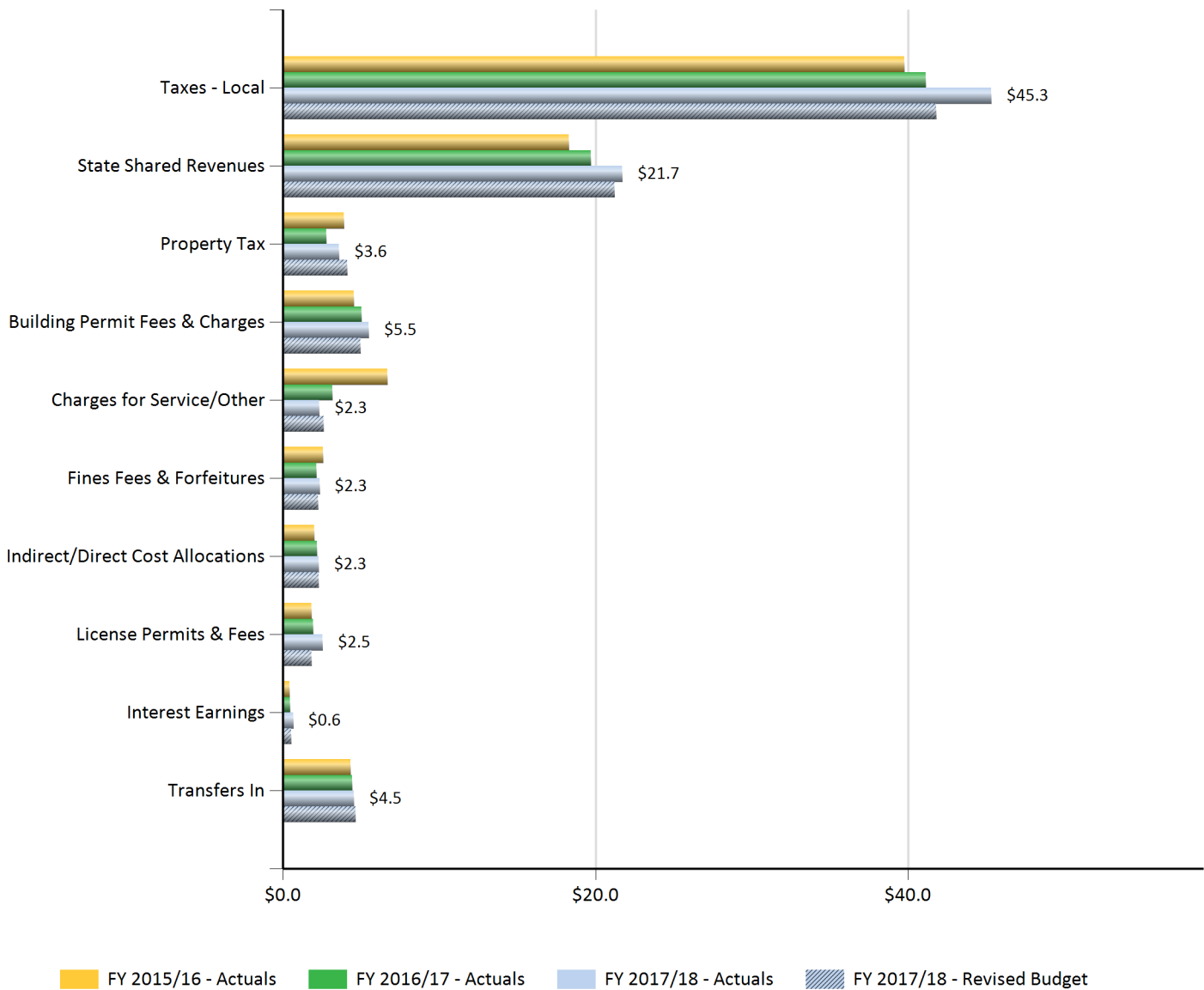


■ FY 2015/16 - Actuals
 ■ FY 2016/17 - Actuals
 FY 2017/18 - Revised Budget

	FY 2015/16 <u>Actuals</u>	FY 2016/17 <u>Actuals</u>	FY 2017/18 <u>Revised Budget</u>
Taxes - Local	\$128.8	\$126.7	\$133.9
State Shared Revenues	55.8	60.1	63.1
Property Tax	25.9	26.2	27.2
Building Permit Fees & Charges	13.2	13.5	15.0
Charges for Service/Other	15.6	12.3	11.9
Fines Fees & Forfeitures	7.8	7.7	7.1
Indirect/Direct Cost Allocations	6.0	6.4	6.9
License Permits & Fees	6.9	6.6	6.8
Interest Earnings	1.4	1.6	1.6
Transfers In	11.8	13.1	9.1
Total Sources	\$273.1	\$274.3	\$282.6



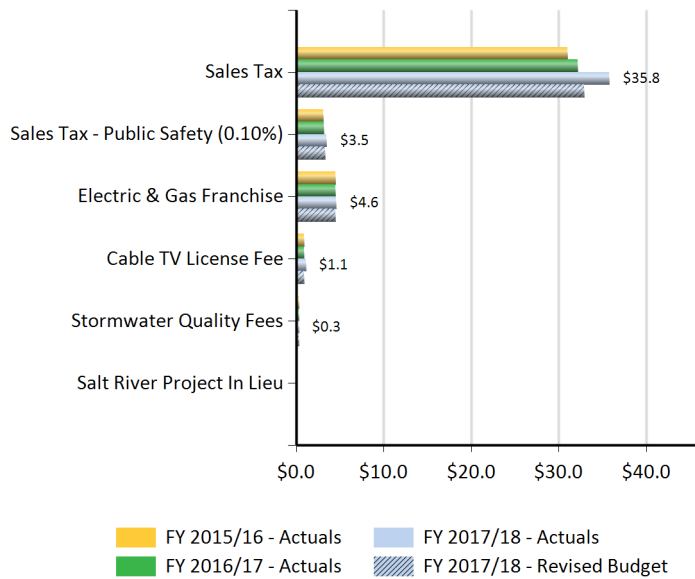
Sources (Fiscal Year to Date: October 2017)



	FY 2015/16 Actuals	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2017/18 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Taxes - Local	\$39.7	\$41.1	\$45.3	\$41.8	\$3.5	8%
State Shared Revenues	18.3	19.7	21.7	21.2	0.5	2%
Property Tax	3.9	2.8	3.6	4.1	(0.5)	(13%)
Building Permit Fees & Charges	4.6	5.0	5.5	5.0	0.5	11%
Charges for Service/Other	6.7	3.2	2.3	2.6	(0.3)	(10%)
Fines Fees & Forfeitures	2.6	2.2	2.3	2.2	0.1	4%
Indirect/Direct Cost Allocations	2.0	2.2	2.3	2.3	-	-
License Permits & Fees	1.8	1.9	2.5	1.8	0.7	38%
Interest Earnings	0.4	0.5	0.6	0.5	0.1	20%
Transfers In	4.3	4.4	4.5	4.6	(0.1)	(2%)
Total Sources	\$84.3	\$82.9	\$90.8	\$86.2	\$4.6	5%



Taxes - Local (Fiscal Year to Date: October 2017)



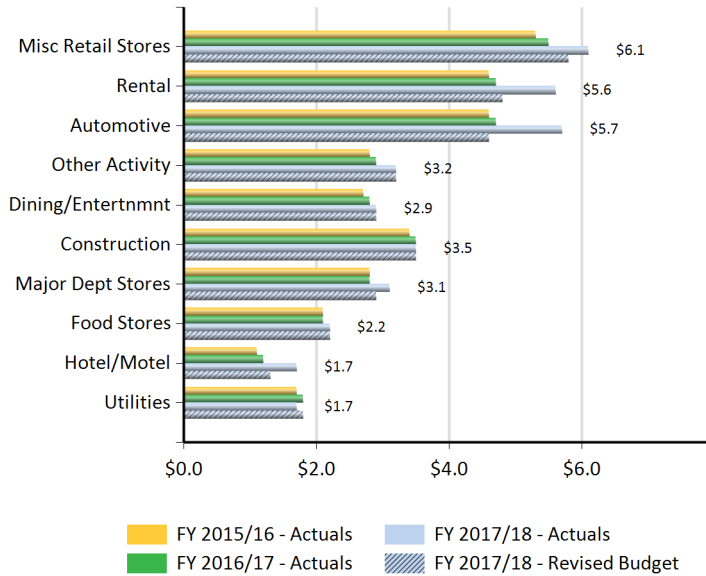
Actual to Revised Budget variance of \$3.5 million or 8%:

The favorable variance is primarily due to the continued unpredictability of the timing in collection by the Arizona Department of Revenue. There is limited data to consider when spreading the budget. It will be some time before enough data is obtained to build any reliable spread for the "new normal." Additionally, the favorable variance is due to several car dealers remaining in the city longer than originally anticipated prior to their move to the Scottsdale Autoshow at Salt River as well as a taxpayer (hotel) that has been paying taxes to the city in error, which will be corrected in the coming months.

	FY 2015/16 Actuals	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2017/18 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Sales Tax	\$31.0	\$32.2	\$35.8	\$32.9	\$2.9	9%
Sales Tax - Public Safety (0.10%)	3.1	3.2	3.5	3.3	0.3	9%
Electric & Gas Franchise	4.5	4.5	4.6	4.5	0.2	4%
Cable TV License Fee	0.9	0.9	1.1	0.9	0.2	21%
Stormwater Quality Fees	0.3	0.3	0.3	0.3	-	-
Salt River Project In Lieu	-	-	-	-	-	-
Taxes - Local Total	\$39.7	\$41.1	\$45.3	\$41.8	\$3.5	8%



Sales Tax (Fiscal Year to Date: October 2017)



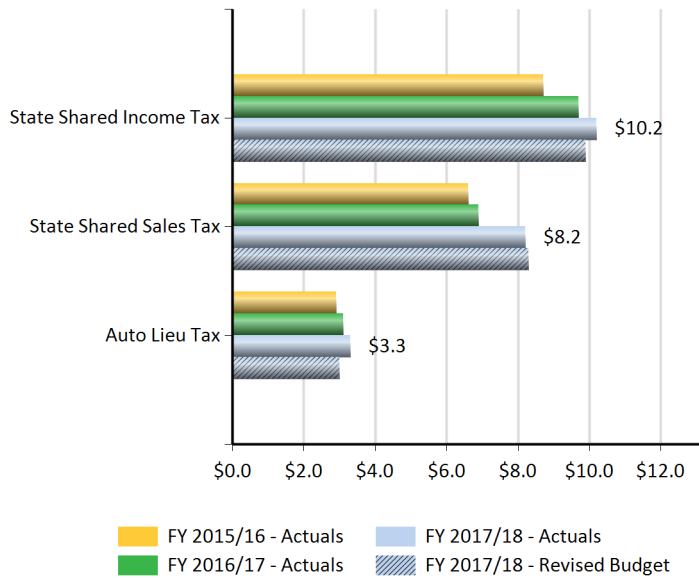
Actual to Revised Budget variance of \$2.9 million or 9%:

The favorable variance is primarily due to the continued unpredictability of the timing in collection by the Arizona Department of Revenue. There is limited data to consider when spreading the budget. It will be some time before enough data is obtained to build any reliable spread for the "new normal." Additionally, the favorable variance is due to several car dealers remaining in the city longer than originally anticipated prior to their move to the Scottsdale Autoshow at Salt River as well as a taxpayer (hotel) that has been paying taxes to the city in error, which will be corrected in the coming months.

	FY 2015/16 Actuals	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2017/18 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Misc Retail Stores	\$5.3	\$5.5	\$6.1	\$5.8	\$0.4	7%
Rental	4.6	4.7	5.6	4.8	0.9	19%
Automotive	4.6	4.7	5.7	4.6	1.1	24%
Other Activity	2.8	2.9	3.2	3.2	-	-
Dining/Entertainment	2.7	2.8	2.9	2.9	-	-
Construction	3.4	3.5	3.5	3.5	(0.1)	(2%)
Major Dept Stores	2.8	2.8	3.1	2.9	0.3	9%
Food Stores	2.1	2.1	2.2	2.2	-	-
Hotel/Motel	1.1	1.2	1.7	1.3	0.3	26%
Utilities	1.7	1.8	1.7	1.8	(0.1)	(6%)
Sales Tax Total	\$31.0	\$32.2	\$35.8	\$32.9	\$2.9	9%



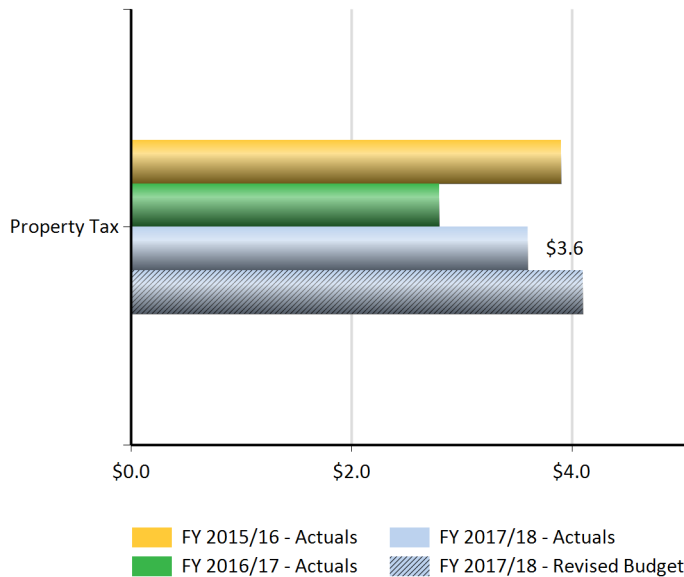
State Shared Revenues (Fiscal Year to Date: October 2017)



Actual to Revised Budget variance of \$0.5 million or 2%:
 The favorable variance in State Shared Income Tax is due to actuals coming in differently than how the state projected. The favorable variance in Auto Lieu Tax is due to higher than forecasted sales of new and used vehicles, which resulted in additional licensing fees being collected.

	FY 2015/16 Actuals	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2017/18 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
State Shared Income Tax	\$8.7	\$9.7	\$10.2	\$9.9	\$0.3	3%
State Shared Sales Tax	6.6	6.9	8.2	8.3	(0.1)	(2%)
Auto Lieu Tax	2.9	3.1	3.3	3.0	0.4	12%
State Shared Revenues Total	\$18.3	\$19.7	\$21.7	\$21.2	\$0.5	2%

Property Tax (Fiscal Year to Date: October 2017)

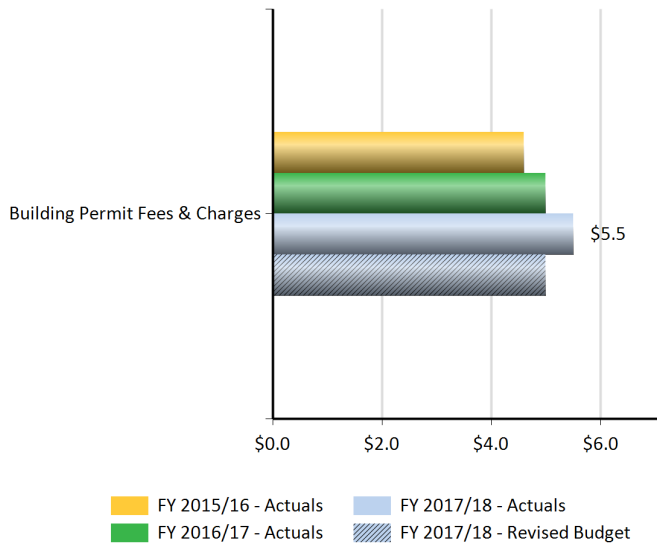


Actual to Revised Budget variance of (\$0.5) million or (13%):
 Unfavorable variance is due to the budget spread, which is based on the way people have paid in previous years and may vary year over year. Property owners have the option to pay in one or two installments (October or October & April/May).

	FY 2015/16 Actuals	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2017/18 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Property Tax	\$3.9	\$2.8	\$3.6	\$4.1	(\$0.5)	(13%)
Property Tax Total	\$3.9	\$2.8	\$3.6	\$4.1	(\$0.5)	(13%)



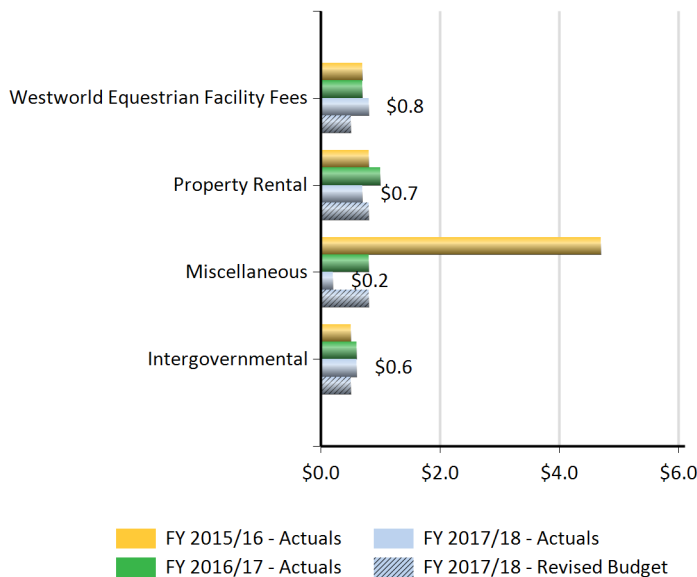
Building Permit Fees & Charges (Fiscal Year to Date: October 2017)



Actual to Revised Budget variance of \$0.5 million or 11%: Favorable variance is due to single family residential Building Permits for new construction being higher than than anticipated. The demand is continuing to outpace the new and resale inventory.

	FY 2015/16 Actuals	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2017/18 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Building Permit Fees & Charges	\$4.6	\$5.0	\$5.5	\$5.0	\$0.5	11%
Building Permit Fees & Charges Total	\$4.6	\$5.0	\$5.5	\$5.0	\$0.5	11%

Charges for Service/Other (Fiscal Year to Date: October 2017)

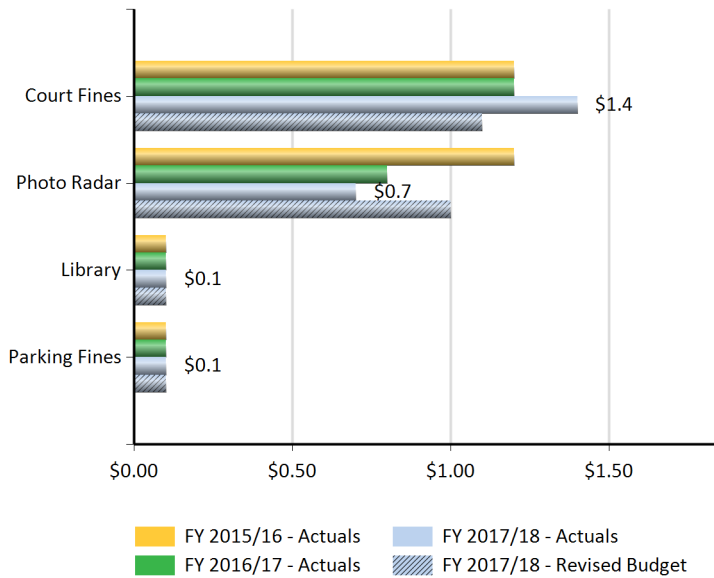


Actual to Revised Budget variance of (\$0.3) million or (10%): The favorable variance in WestWorld Equestrian Facility Fees is due to the timing of receipts from events at WestWorld that were budgeted in later periods. The unfavorable variance in Property Rental is due to a Tournament Players Club (TPC) payment that was received in November instead of when it was budgeted for in October. Miscellaneous is unfavorable due to a settlement agreement with a developer. A transaction was mistakenly recorded as a negative revenue and will be corrected in November. Intergovernmental is favorable due to an early revenue payment for the School Resource Officer Program in Public Safety – Police.

	FY 2015/16 Actuals	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2017/18 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Westworld Equestrian Facility Fees	\$0.7	\$0.7	\$0.8	\$0.5	\$0.3	57%
Property Rental	0.8	1.0	0.7	0.8	(0.1)	(13%)
Miscellaneous	4.7	0.8	0.2	0.8	(0.6)	(75%)
Intergovernmental	0.5	0.6	0.6	0.5	0.2	40%
Charges for Service/Other Total	\$6.7	\$3.2	\$2.3	\$2.6	(\$0.3)	(10%)



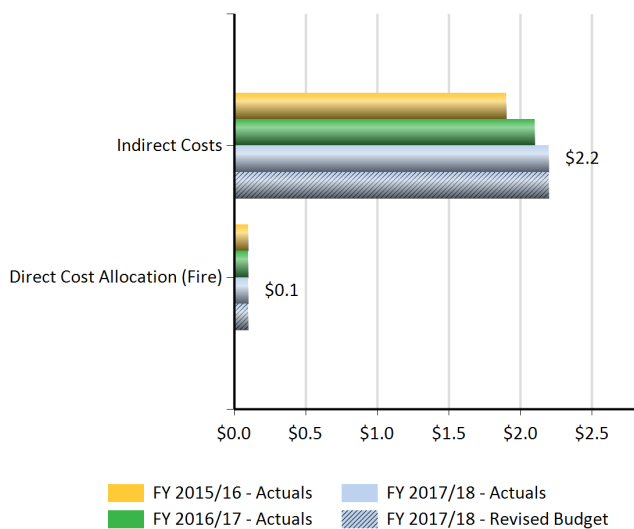
Fines Fees & Forfeitures (Fiscal Year to Date: October 2017)



Actual to Revised Budget variance of \$0.1 million or 4%: Favorable variance in Court Fines is primarily due to a higher than anticipated number of criminal case filings and an increase in officer issued citations. This is partially offset by an unfavorable variance in Photo Radar due to photo radar cameras being turned off while a new contract was negotiated, which resulted in a decline in revenue.

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Court Fines	\$1.2	\$1.2	\$1.4	\$1.1	\$0.3	30%
Photo Radar	1.2	0.8	0.7	1.0	(0.2)	(25%)
Library	0.1	0.1	0.1	0.1	-	-
Parking Fines	0.1	0.1	0.1	0.1	-	-
Fines Fees & Forfeitures Total	\$2.6	\$2.2	\$2.3	\$2.2	\$0.1	4%

Indirect/Direct Cost Allocations (Fiscal Year to Date: October 2017)

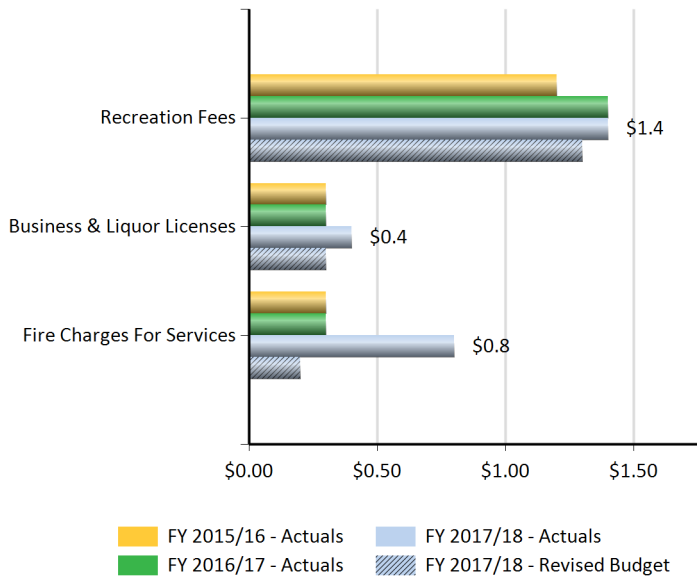


Actual to Revised Budget variance of \$0.0 million or 0%: No explanation necessary.

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Indirect Costs	\$1.9	\$2.1	\$2.2	\$2.2	\$ -	-
Direct Cost Allocation (Fire)	0.1	0.1	0.1	0.1	-	-
Indirect/Direct Cost Allocations Total	\$2.0	\$2.2	\$2.3	\$2.3	\$ -	-



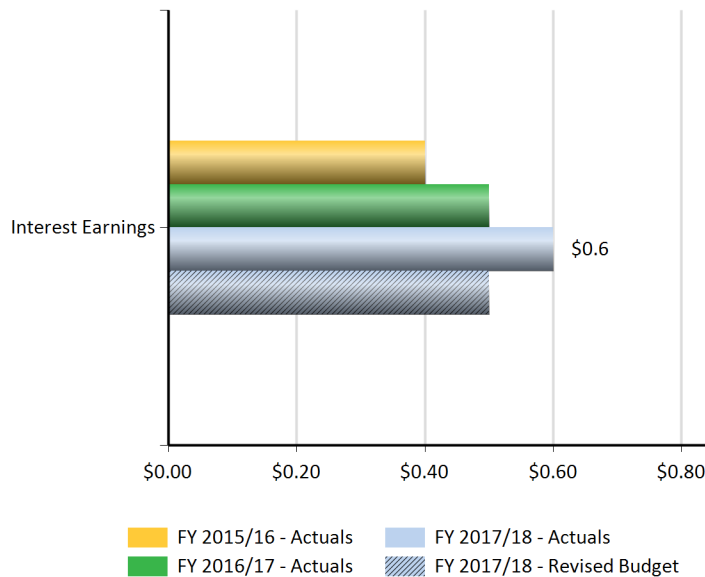
License Permits & Fees (Fiscal Year to Date: October 2017)



Actual to Revised Budget variance of \$0.7 million or 38%: Business & Liquor Licenses is favorable because revenue for Alarm Permits and False Alarm Fees that was expected in FY 2016/17 was received in FY 2017/18. Fire Charges For Services is favorable due to the Fire's Paramedic in Training (PMT) contract renewal, which resulted in 100% recovery of revenue for Advanced Life Support (ALS) calls.

	FY 2015/16 Actuals	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2017/18 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Recreation Fees	\$1.2	\$1.4	\$1.4	\$1.3	\$ -	-
Business & Liquor Licenses	0.3	0.3	0.4	0.3	0.1	22%
Fire Charges For Services	0.3	0.3	0.8	0.2	0.6	nm
License Permits & Fees Total	\$1.8	\$1.9	\$2.5	\$1.8	\$0.7	38%

Interest Earnings (Fiscal Year to Date: October 2017)



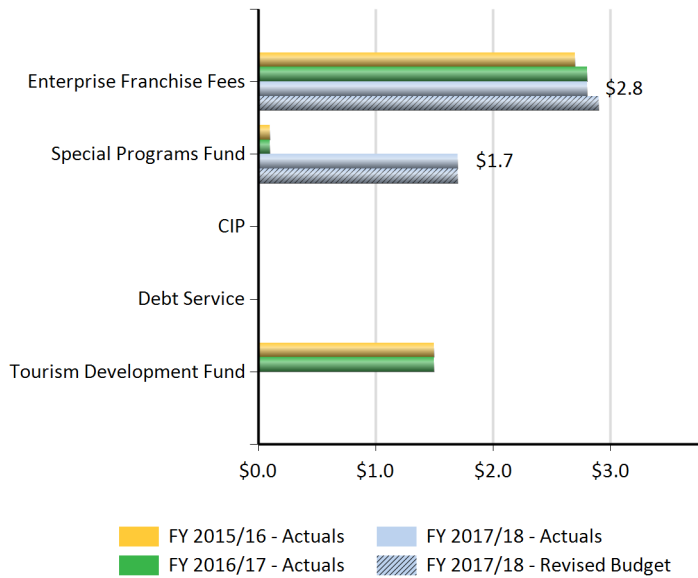
Actual to Revised Budget variance of \$0.1 million or 20%: Favorable variance is due to a higher than anticipated rate of return on investments.

	FY 2015/16 Actuals	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2017/18 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Interest Earnings	\$0.4	\$0.5	\$0.6	\$0.5	\$0.1	20%
Interest Earnings Total	\$0.4	\$0.5	\$0.6	\$0.5	\$0.1	20%



Transfers In (Fiscal Year to Date: October 2017)

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



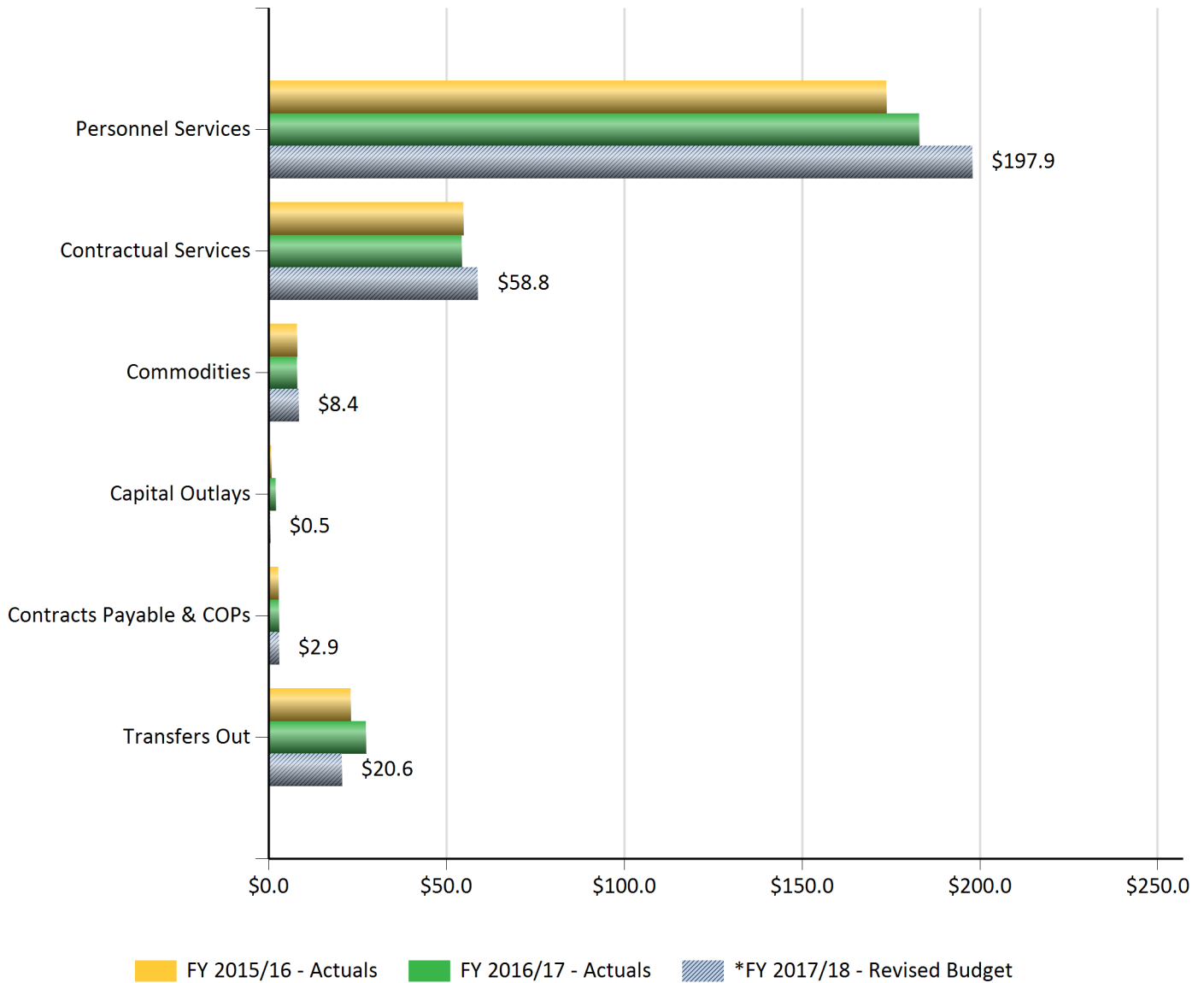
	FY 2015/16 Actuals	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2017/18 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Enterprise Franchise Fees	\$2.7	\$2.8	\$2.8	\$2.9	(\$0.1)	(3%)
Special Programs Fund	0.1	0.1	1.7	1.7	-	-
CIP	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Tourism Development Fund	1.5	1.5	-	-	-	-
Transfers In Total	\$4.3	\$4.4	\$4.5	\$4.6	(\$0.1)	(2%)



Uses

General Fund

Twelve Months: Fiscal Year

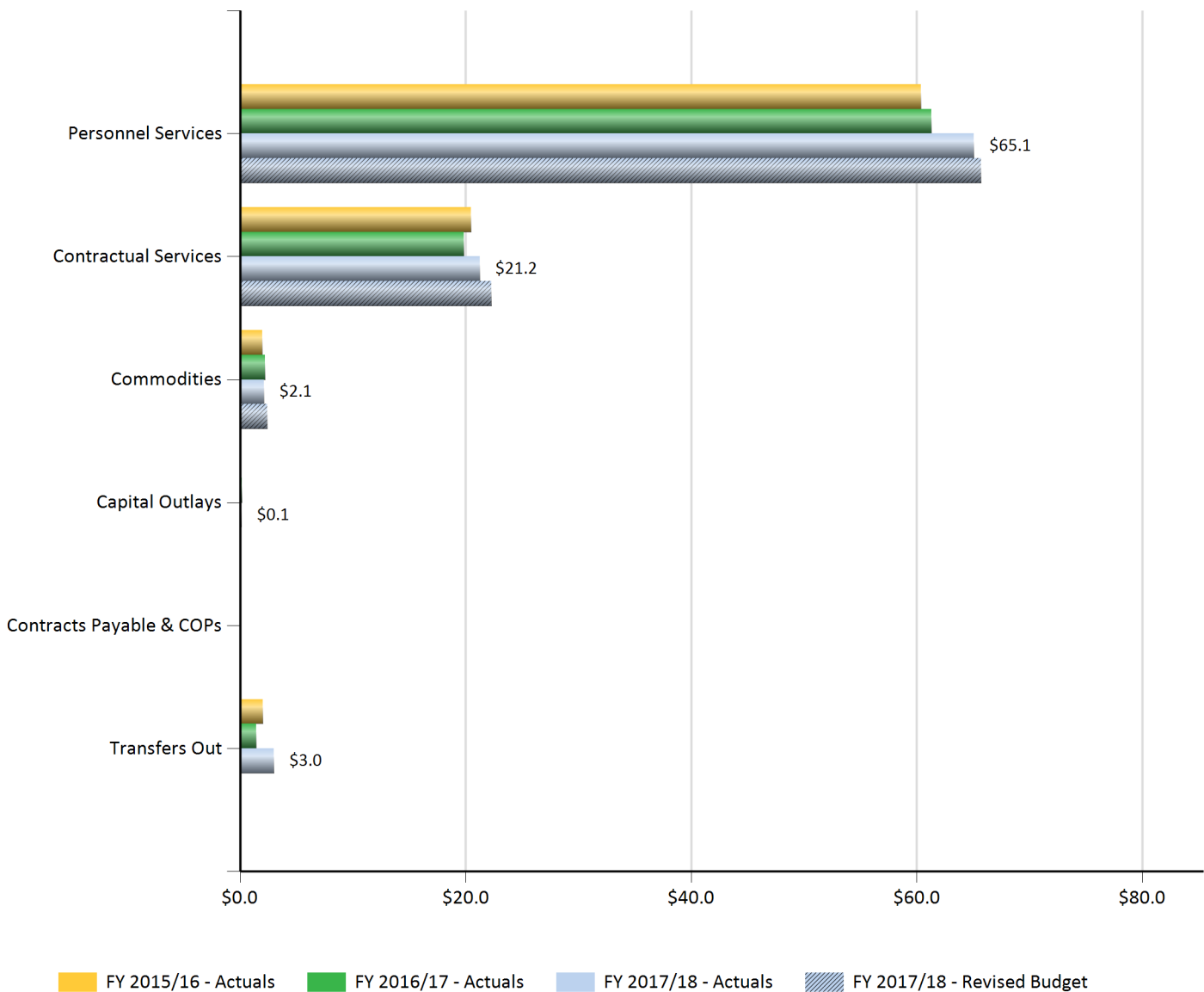


	FY 2015/16 Actuals	FY 2016/17 Actuals	FY 2017/18 Revised Budget
Personnel Services	\$173.7	\$183.1	\$197.9
Contractual Services	54.7	54.4	58.8
Commodities	8.0	8.1	8.4
Capital Outlays	0.8	2.1	0.5
Contracts Payable & COPs	2.8	2.9	2.9
Transfers Out	23.1	27.4	20.6
Total Uses	\$263.1	\$277.8	\$289.0

*Includes budgeted vacancy savings net of leave accrual payouts, up to 3% pay for performance, up to 5% pay for performance for those in the Step Program, compensation adjustments and utilities.



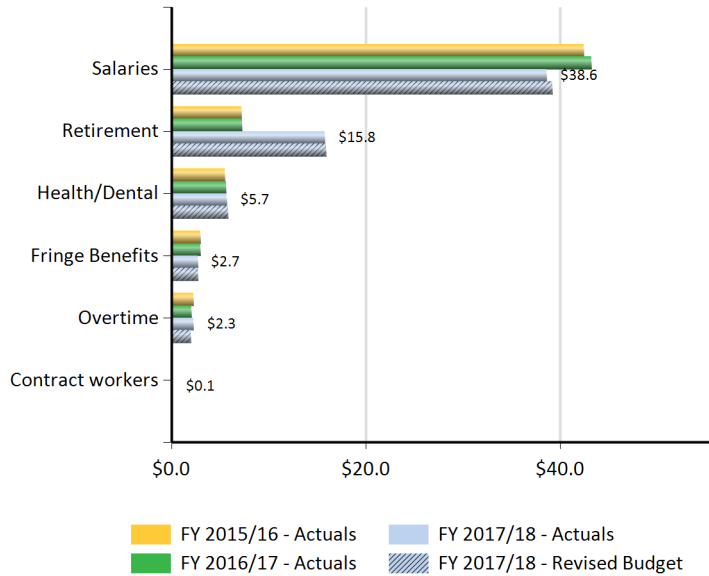
Uses (Fiscal Year to Date: October 2017)



	FY 2015/16 Actuals	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2017/18 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Personnel Services	\$60.4	\$61.3	\$65.1	\$65.7	\$0.6	1%
Contractual Services	20.5	19.9	21.2	22.3	1.0	5%
Commodities	1.9	2.2	2.1	2.4	0.3	12%
Capital Outlays	-	0.2	0.1	-	(0.1)	nm
Contracts Payable & COPs	-	-	-	-	-	-
Transfers Out	2.0	1.4	3.0	-	(3.0)	n/a
Total Uses	\$84.9	\$85.0	\$91.6	\$90.5	(\$1.1)	(1%)



Personnel Services (Fiscal Year to Date: October 2017)



Actual to Revised Budget variance of \$0.6 million or 1%: Salaries has a favorable variance mostly due to Part-Time Wages for vacant positions. Additionally, when comparing to FY 2016/17 actuals, salaries are \$4.6 million lower because there was an extra pay period in FY 2016/17. There is only a minor favorable variance in Retirement, but it is worth noting that of the difference between FY 2016/17 and FY 2017/18, \$7.7 million is related to the Parker Case Ruling, resulting in a refunding of prior year retirement contributions for public safety sworn staff hired before July 1, 2012 and elected officials. The refund was budgeted at a macro-level initially in FY 2017/18 but was moved to the respective divisions in July. Further court rulings are finalized on the accompanying interest payment calculation and will be refunded in future months. Overtime has an unfavorable variance due to a large police investigation and a shortfall in Fire Department staffing where a total of 19 firefighters are on leave, which includes 13 firefighters on worker's compensation for injuries, 1 on off-duty injuries, 2 on FMLA and 3 recruits filling vacancies.

	FY 2015/16 Actuals	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2017/18 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Salaries	\$42.4	\$43.2	\$38.6	\$39.2	\$0.6	2%
Retirement	7.2	7.3	15.8	15.9	0.1	1%
Health/Dental	5.5	5.6	5.7	5.8	0.1	1%
Fringe Benefits	3.0	3.0	2.7	2.7	-	-
Overtime	2.3	2.1	2.3	2.0	(0.2)	(11%)
Contract workers	-	0.1	0.1	0.1	-	-
Personnel Services Total	\$60.4	\$61.3	\$65.1	\$65.7	\$0.6	1%

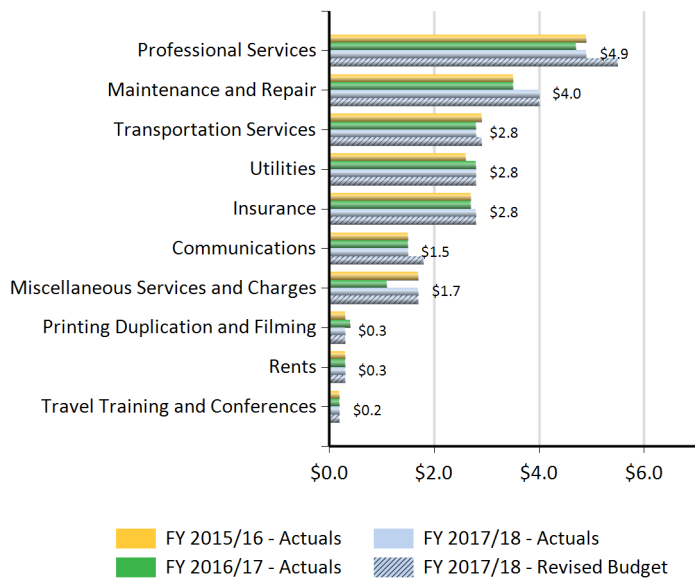
Macro Personnel Adjustments

	2015/16 Actual	2016/17 Actual	2017/18 Adopted Budget	2017/18 Year-To-Date	
				Saved/(Used)	Remaining
3% Pay for Performance	\$3.0	\$2.6	\$2.2	(\$2.1)	\$ 0.1
5% Step - Fire	-	0.9	0.8	(0.8)	-
5% Step - Police Officer	1.6	1.3	1.3	(1.3)	-
5% Step - Police Sergeant	-	-	0.4	(0.4)	-
Retirement Savings	(0.8)	(0.5)	-	-	-
Compensation Adjustments	-	-	0.4	-	0.4
Vacancy Savings	(4.8)	(5.3)	(4.0)	1.5	(2.5)
Medical Leave Payouts	1.0	1.0	1.4	(0.2)	1.2
Vacation Leave Payouts	0.9	0.6	0.8	(0.1)	0.6
Parker Case Ruling	-	-	7.8	(7.7)	-
Total Vacancy Savings/Payouts	\$0.9	\$0.6	\$11.0	(\$11.1)	(\$0.1)

Total Saved/(Used) YTD of (\$11.1) million: The city has achieved \$1.5 million in vacancy savings year-to-date offset by (\$0.3) million in vacation and medical leave payouts. In July, the Citywide Pay for Performance Program was funded and implemented initiating the use of ongoing dollars for compensation increases. These increases include a 5 percent step program for Firefighters, Fire Engineers and Fire Captains; a 5 percent step program for Police Sergeants; a 5 percent step program for Police Officers and a 3 percent pay program based on performance for all other city employees. Additionally, the Parker Case has settled for a payout of \$7.7 million in retirement funds to sworn employees and elected officials.



Contractual Services (Fiscal Year to Date: October 2017)

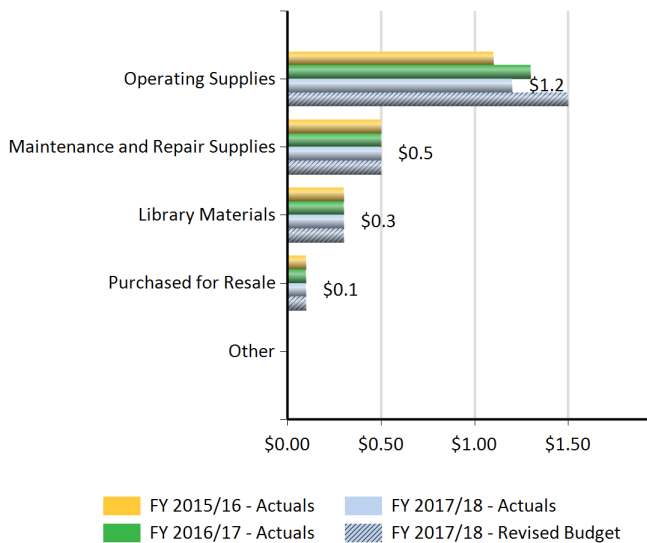


Actual to Revised Budget variance of \$1.0 million or 5%: Professional Services is favorable mainly due to the timing of invoices. In addition, invoices from the Photo Enforcement Contract have been coming in less than budgeted due to a number of photo enforcement cameras being turned off while a new contract was negotiated resulting in fewer citations issued. The favorable variance is partially offset by an unfavorable variance in Custodial Services due to special event clean-up costs. While Maintenance and Repair is showing a net zero variance, there is a large unfavorable variance due to the timing of several major facilities maintenance projects and Software Maintenance & Licensing was paid for the entire year in Public Safety-Police rather than quarterly as budgeted. This is offset by favorable variances due to lower than expected Fleet Maintenance & Repair expenses and lower Software Maintenance & Licensing costs in other divisions. Communications is favorable due to the timing of invoices.

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Professional Services	\$4.9	\$4.7	\$4.9	\$5.5	\$0.6	11%
Maintenance and Repair	3.5	3.5	4.0	4.0	-	-
Transportation Services	2.9	2.8	2.8	2.9	0.1	2%
Utilities	2.6	2.8	2.8	2.8	-	-
Insurance	2.7	2.7	2.8	2.8	-	-
Communications	1.5	1.5	1.5	1.8	0.4	19%
Miscellaneous Services and Charges	1.7	1.1	1.7	1.7	-	-
Printing Duplication and Filming	0.3	0.4	0.3	0.3	0.1	21%
Rents	0.3	0.3	0.3	0.3	-	-
Travel Training and Conferences	0.2	0.2	0.2	0.2	0.1	28%
Contractual Services Total	\$20.5	\$19.9	\$21.2	\$22.3	\$1.0	5%



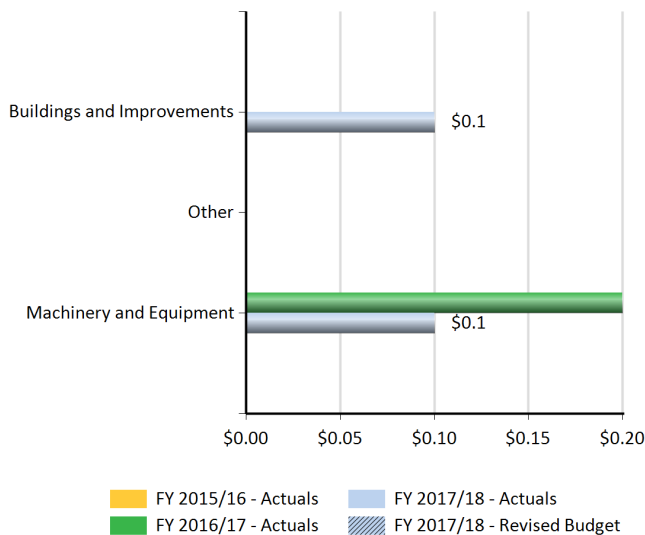
Commodities (Fiscal Year to Date: October 2017)



Actual to Revised Budget variance of \$0.3 million or 12%: Operating Supplies is favorable mainly due to a delay in purchasing recreation amenities and light poles in Community Services, lower than anticipated need for personal protective equipment in Public Safety-Fire and the pushing back of the purchase of furniture and other equipment in Public Safety-Police. This is partially offset by the unanticipated need to purchase repair and maintenance equipment by Public Works and the early purchase of pool chemicals and herbicide by Community Services.

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Operating Supplies	\$1.1	\$1.3	\$1.2	\$1.5	\$0.3	19%
Maintenance and Repair Supplies	0.5	0.5	0.5	0.5	-	-
Library Materials	0.3	0.3	0.3	0.3	-	-
Purchased for Resale	0.1	0.1	0.1	0.1	-	-
Other	-	-	-	-	-	-
Commodities Total	\$1.9	\$2.2	\$2.1	\$2.4	\$0.3	12%

Capital Outlays (Fiscal Year to Date: October 2017)



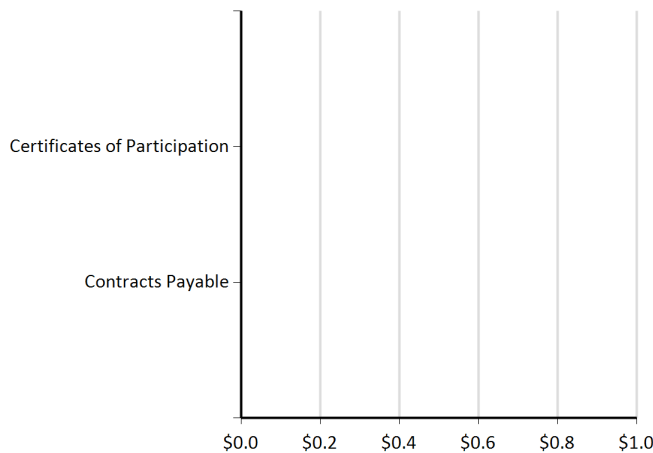
Actual to Revised Budget variance of (\$0.1) million or nm%: Unfavorable variance in Buildings and Improvements is primarily due to the purchase of a compressor that was budgeted in Commodities but was supposed to be purchased out of Capital Outlays. Additionally, the purchase of Fire Alarm & Panel replacements for One Civic Center and Civic Center Library also contributed to the unfavorable variance.

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Buildings and Improvements	\$ -	\$ -	\$0.1	\$ -	(\$0.1)	n/a
Other	-	-	-	-	-	-
Machinery and Equipment	-	0.2	0.1	-	-	-
Capital Outlays Total	\$0.0	\$0.2	\$0.1	\$0.0	(\$0.1)	nm



Contracts Payable & COPs (Fiscal Year to Date: October 2017)

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

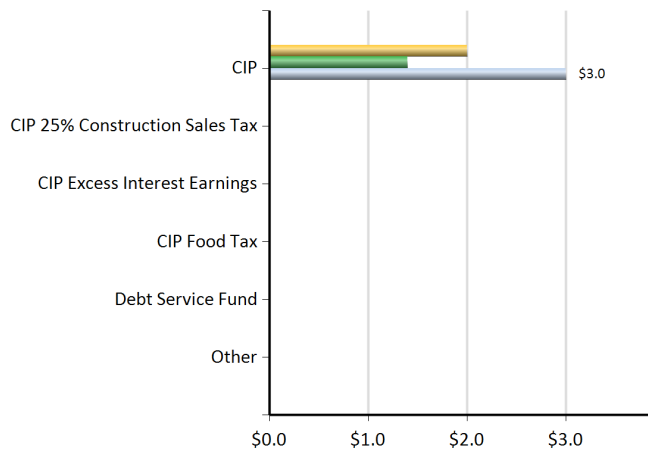


■ FY 2015/16 - Actuals ■ FY 2017/18 - Actuals
■ FY 2016/17 - Actuals FY 2017/18 - Revised Budget

	FY 2015/16 Actuals	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2017/18 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: October 2017)

Actual to Revised Budget variance of (\$3.0) million or n/a%:
The unfavorable variance is due to a council approved transfer from the General Fund undesignated, unreserved fund balance to the CIP to fund one newly created and one existing flood control projects.

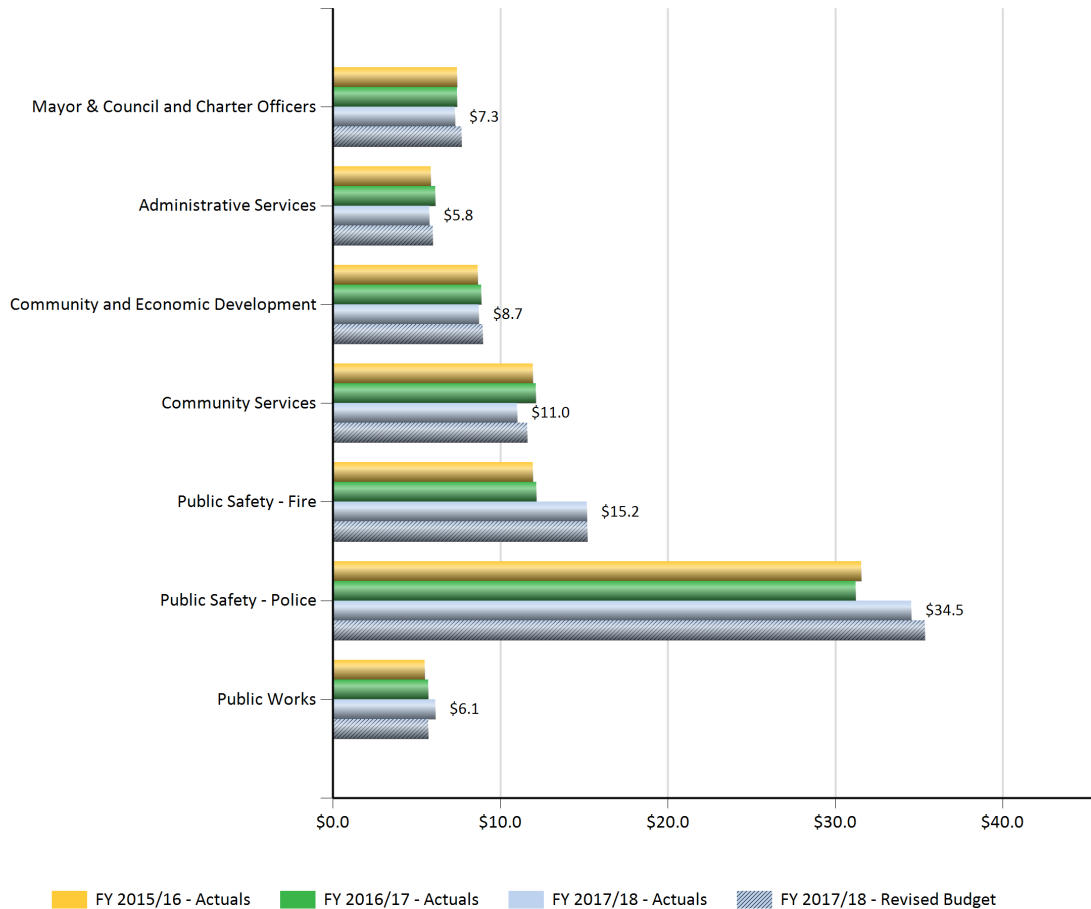


■ FY 2015/16 - Actuals ■ FY 2017/18 - Actuals
■ FY 2016/17 - Actuals FY 2017/18 - Revised Budget

	FY 2015/16 Actuals	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2017/18 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
CIP	\$2.0	\$1.4	\$3.0	\$ -	(\$3.0)	n/a
CIP 25% Construction Sales Tax	-	-	-	-	-	-
CIP Excess Interest Earnings	-	-	-	-	-	-
CIP Food Tax	-	-	-	-	-	-
Debt Service Fund	-	-	-	-	-	-
Other	-	-	-	-	-	-
Transfers Out Total	\$2.0	\$1.4	\$3.0	\$0.0	(\$3.0)	n/a



Division Expenditures (Fiscal Year to Date: October 2017)



	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Mayor & Council and Charter Officers	\$7.4	\$7.4	\$7.3	\$7.7	\$0.4	5%
Administrative Services	5.8	6.1	5.8	6.0	0.2	3%
Community and Economic Development	8.6	8.9	8.7	9.0	0.2	3%
Community Services	11.9	12.1	11.0	11.6	0.6	5%
Public Safety - Fire	12.0	12.2	15.2	15.2	-	-
Public Safety - Police	31.6	31.2	34.5	35.3	0.8	2%
Public Works	5.5	5.7	6.1	5.7	(0.4)	(7%)
Total	\$82.8	\$83.6	\$88.6	\$90.5	\$1.9	2%

Actual to Revised Budget variance of \$1.9 million or 2%: Mayor & Council and Charter Officers is favorable mainly due to City Treasurer banking services and software maintenance and licensing costs being less than anticipated and City Attorney vacant positions savings. Administrative Services is favorable due to the timing of invoices and lower than expected software maintenance and licensing costs. Community and Economic Development is favorable due to the timing of invoices. Community Services is favorable mainly due to part-time salary savings, invoice timing and the delay in purchasing recreational amenities and light pole meters. Public Safety - Fire is showing a net zero variance. However, there is a favorable variance due to lower than expected fleet maintenance and repair costs and a delay in the purchase of personal protective equipment. It is being offset by an unfavorable variance associated with higher overtime costs related to a shortfall in staffing due to 19 firefighters being on leave. Public Safety - Police is favorable due to part-time salary savings, the timing of invoices, a delay in purchasing furniture and other equipment and the Photo Enforcement Contract coming in less than budgeted due to a number of photo enforcement cameras being turned off while a new contract was negotiated resulting in fewer citations issued. The favorable variance is partially offset by higher than expected overtime costs related to a large police investigation. Public Works is unfavorable due to unplanned fire alarm testing and repair, maintenance and repair projects being completed ahead of schedule, higher than expected custodial fees and the unexpected purchase of maintenance and repair supplies.