

Monthly Financial Report

Fiscal Year to Date as
of October 31, 2018



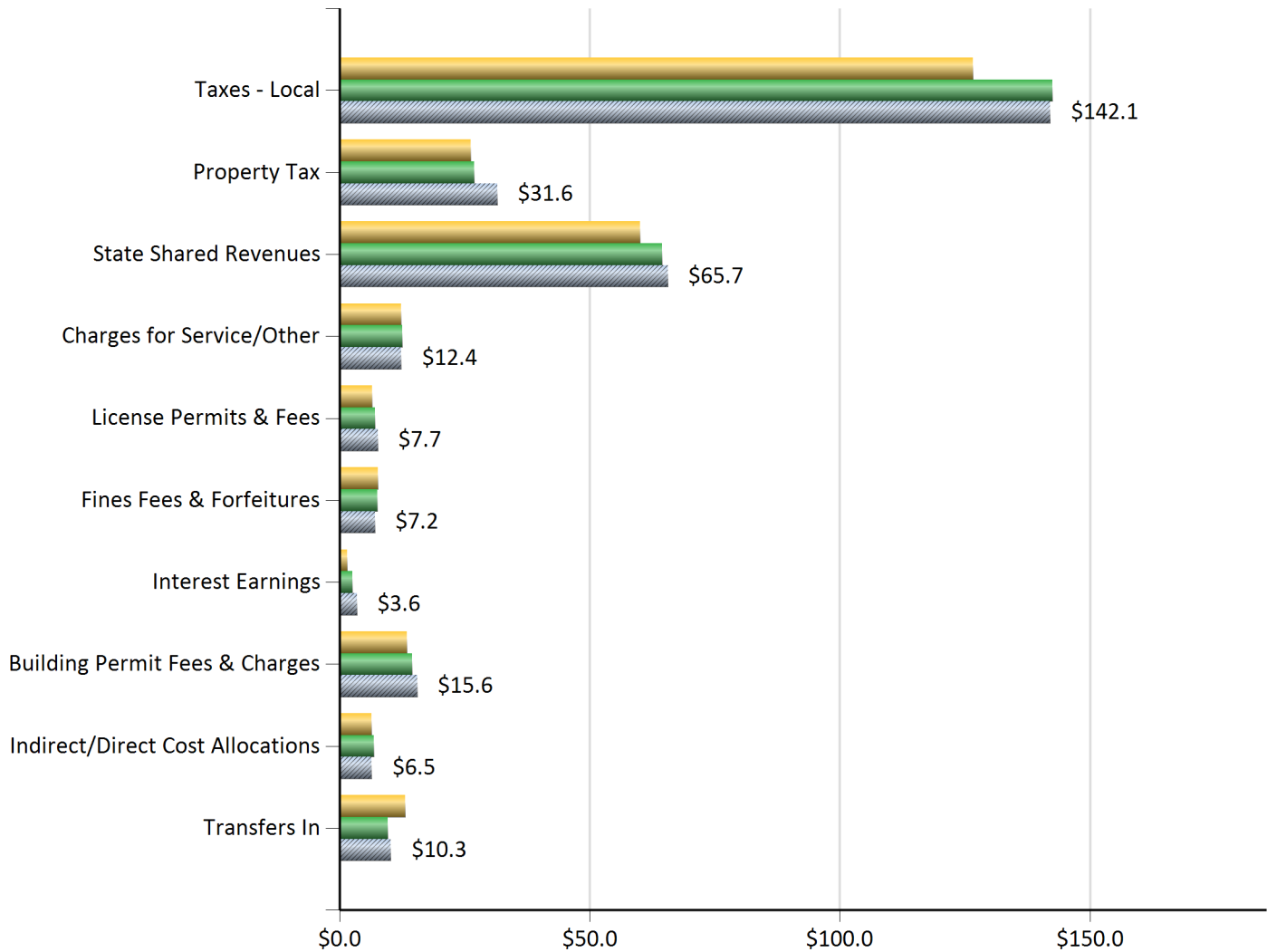
Report to the City Council
Prepared by the City Treasurer
December 12, 2018



Sources

General Fund

Twelve Months: Fiscal Year

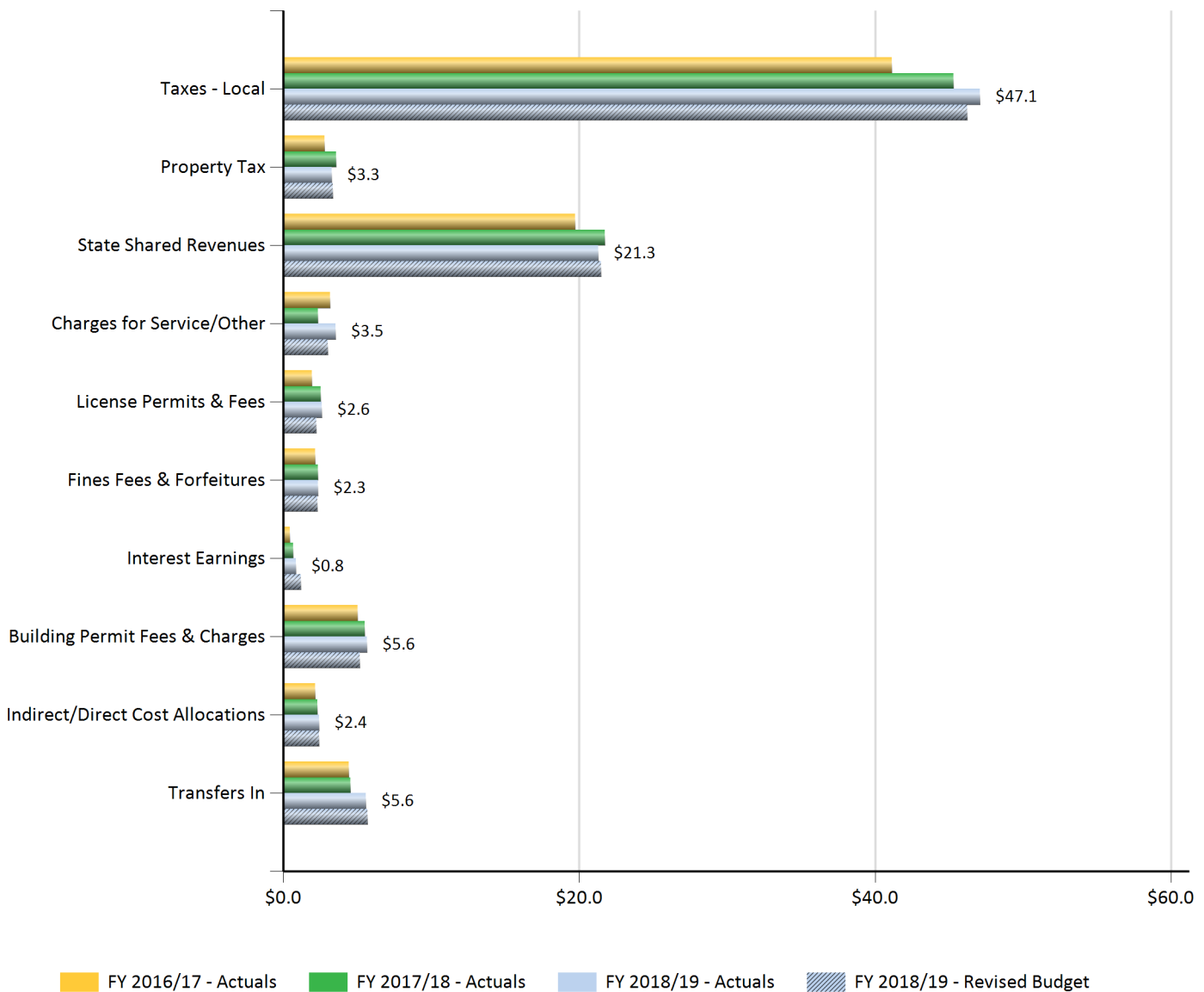


■ FY 2016/17 - Actuals
 ■ FY 2017/18 - Actuals
 FY 2018/19 - Revised Budget

	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: October 2018)

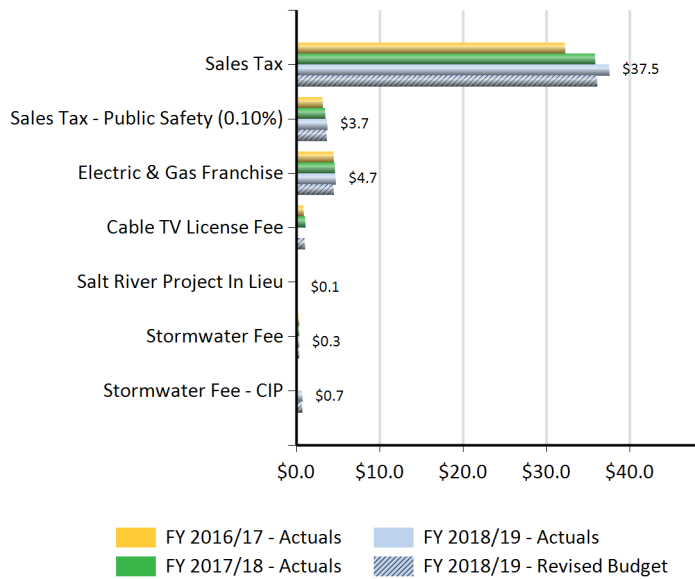


	FY 2016/17	FY 2017/18	FY 2018/19	FY 2018/19	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Taxes - Local	\$41.1	\$45.3	\$47.1	\$46.2	\$0.9	2%
Property Tax	2.8	3.6	3.3	3.3	(0.1)	(2%)
State Shared Revenues	19.7	21.7	21.3	21.5	(0.2)	(1%)
Charges for Service/Other	3.2	2.3	3.5	3.0	0.5	18%
License Permits & Fees	1.9	2.5	2.6	2.2	0.4	17%
Fines Fees & Forfeitures	2.2	2.3	2.3	2.3	-	-
Interest Earnings	0.5	0.6	0.8	1.2	(0.3)	(29%)
Building Permit Fees & Charges	5.0	5.5	5.6	5.2	0.5	9%
Indirect/Direct Cost Allocations	2.2	2.3	2.4	2.4	-	-
Transfers In	4.4	4.5	5.6	5.7	(0.1)	(2%)
Total Sources	\$82.9	\$90.8	\$94.6	\$93.1	\$1.6	2%

\$ in millions / rounding differences may occur



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

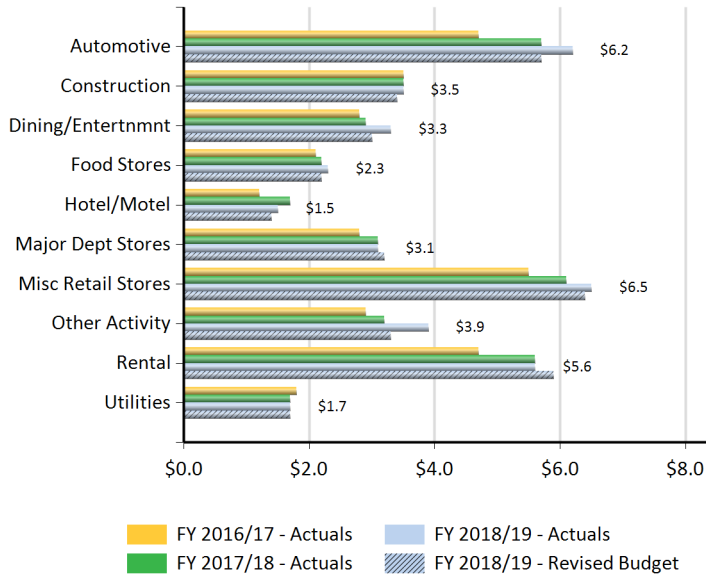


Actual to Revised Budget variance of \$0.9 million or 2%:
 See detailed Sales Tax information on page 5. Electric & Gas Franchise is favorable due to APS' first quarter franchise payment being slightly higher than expected. Cable TV License Fee is unfavorable due to the timing of the first quarter Cox Franchise Fee payment. Finally, Salt River Project in Lieu is favorable due to receiving the last quarterly payment from FY 2017/18 in FY 2018/19.

	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	\$32.2	\$35.8	\$37.5	\$36.1	\$1.4	4%
Sales Tax - Public Safety (0.10%)	3.2	3.5	3.7	3.6	0.1	4%
Electric & Gas Franchise	4.5	4.6	4.7	4.5	0.2	5%
Cable TV License Fee	0.9	1.1	-	1.0	(1.0)	(98%)
Salt River Project In Lieu	-	-	0.1	-	0.1	n/a
Stormwater Fee	0.3	0.3	0.3	0.3	-	-
Stormwater Fee - CIP	-	-	0.7	0.7	-	-
Taxes - Local Total	\$41.1	\$45.3	\$47.1	\$46.2	\$0.9	2%



Sales Tax (Fiscal Year to Date: October 2018)



Actual to Revised Budget variance of \$1.4 million or 4%:

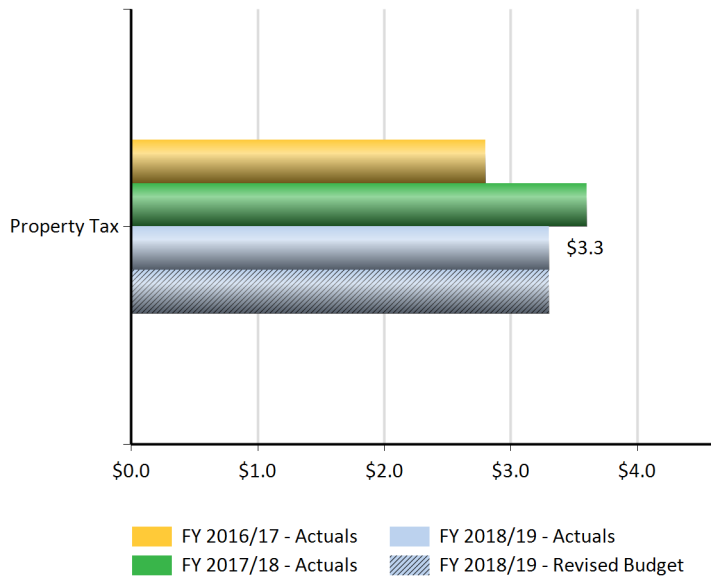
While variances are now more often derived from revenue fluctuations within individual Sales Tax categories, Sales Tax can still be influenced by the unpredictability of the timing in collection by Arizona Department of Revenue. That said, the favorable variance in: 1) Automotive – due mainly to a car 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; 4) Misc Retail Stores – due to normal business fluctuations and; 5) Other Activity - due to a large one time audit payment and the increase in sales from the other miscellaneous product manufacturing subcategory, such as one company added drones to their line of business. The favorable variance is partially offset by an unfavorable variance in: 1) Major Dept Stores - due to the closure of a big box store; and 2) Rental - 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	\$4.7	\$5.7	\$6.2	\$5.7	\$0.5	9%
Construction	3.5	3.5	3.5	3.4	0.1	3%
Dining/Entertainment	2.8	2.9	3.3	3.0	0.2	7%
Food Stores	2.1	2.2	2.3	2.2	0.1	5%
Hotel/Motel	1.2	1.7	1.5	1.4	-	-
Major Dept Stores	2.8	3.1	3.1	3.2	(0.1)	(3%)
Misc Retail Stores	5.5	6.1	6.5	6.4	0.1	2%
Other Activity	2.9	3.2	3.9	3.3	0.6	17%
Rental	4.7	5.6	5.6	5.9	(0.2)	(4%)
Utilities	1.8	1.7	1.7	1.7	-	-
Sales Tax Total	\$32.2	\$35.8	\$37.5	\$36.1	\$1.4	4%



Property Tax (Fiscal Year to Date: October 2018)

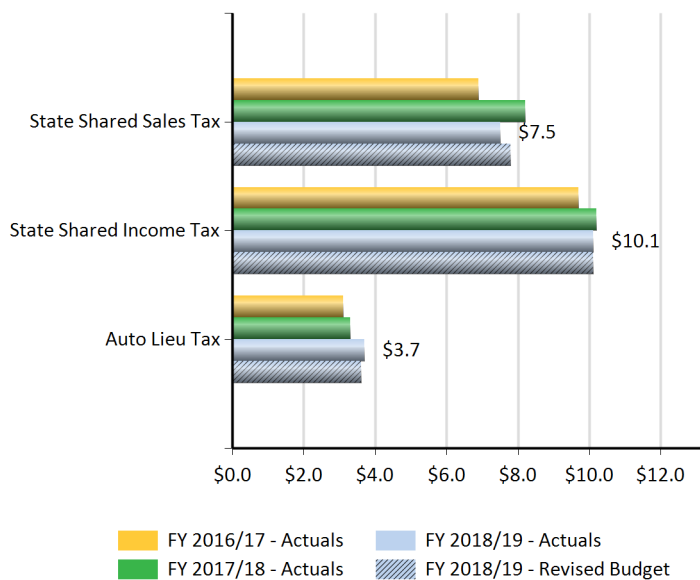
Actual to Revised Budget variance of (\$0.1) million or (2%):
No explanation necessary.



	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Property Tax	\$2.8	\$3.6	\$3.3	\$3.3	(\$0.1)	(2%)
Property Tax Total	\$2.8	\$3.6	\$3.3	\$3.3	(\$0.1)	(2%)

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

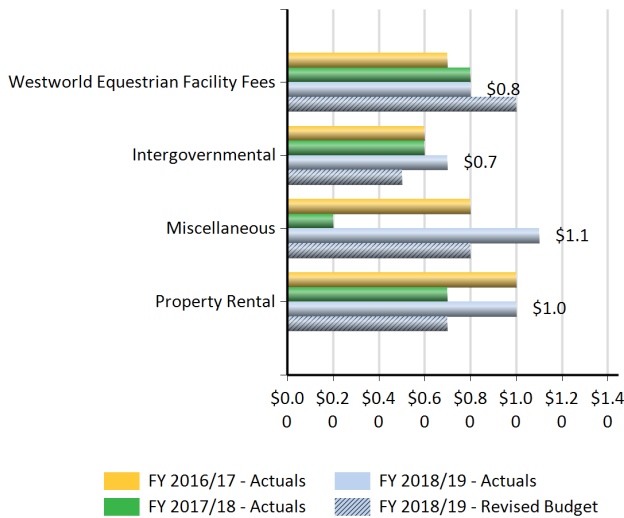
Actual to Revised Budget variance of (\$0.2) million or (1%):
Unfavorable variance primarily due to State Shared Sales Tax revenue coming in lower than the anticipated budget determined by the Arizona League of Cities and Towns.



	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	\$6.9	\$8.2	\$7.5	\$7.8	(\$0.2)	(3%)
State Shared Income Tax	9.7	10.2	10.1	10.1	-	-
Auto Lieu Tax	3.1	3.3	3.7	3.6	-	-
State Shared Revenues Total	\$19.7	\$21.7	\$21.3	\$21.5	(\$0.2)	(1%)



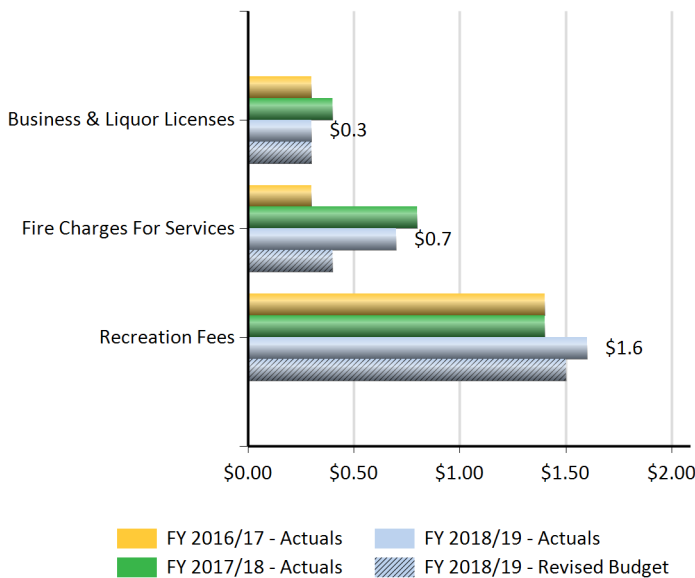
Charges for Service/Other (Fiscal Year to Date: October 2018)



Actual to Revised Budget variance of \$0.5 million or 18%: WestWorld Equestrian Facility Fees is unfavorable due to the timing of concession and rental fee invoices. Intergovernmental is favorable due to the timing of revenue of an Intergovernmental Agreement between Public Safety - Police and the Scottsdale Unified School District for the School Resource Officer Program. 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	FY 2017/18	FY 2018/19	FY 2018/19	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Westworld Equestrian Facility Fees	\$0.7	\$0.8	\$0.8	\$1.0	(\$0.2)	(24%)
Intergovernmental	0.6	0.6	0.7	0.5	0.2	48%
Miscellaneous	0.8	0.2	1.1	0.8	0.3	38%
Property Rental	1.0	0.7	1.0	0.7	0.3	35%
Charges for Service/Other Total	\$3.2	\$2.3	\$3.5	\$3.0	\$0.5	18%

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



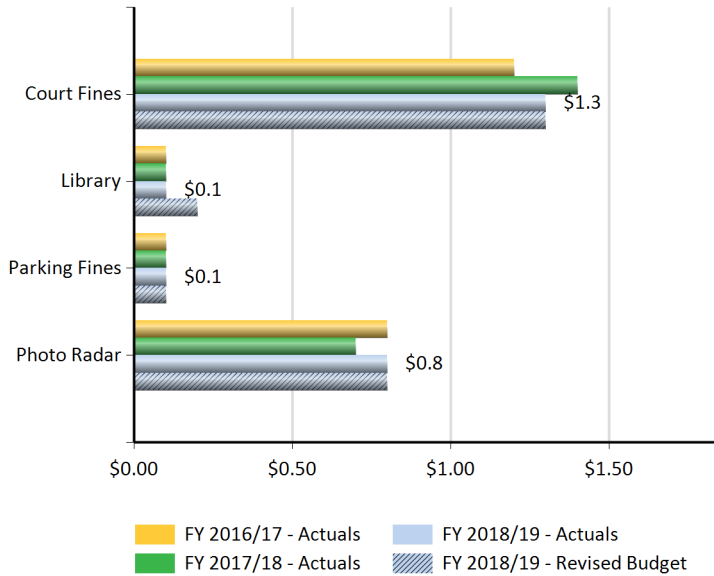
Actual to Revised Budget variance of \$0.4 million or 17%: Fire Charges for Services is favorable due to revenue from FY 2017/18 received from Public Safety - Fire's ambulance contract in FY 2018/19. Recreation Fees is favorable due to higher than anticipated 'After School Programs' revenue resulting from a restructuring of Community Services' rate schedule.

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2018/19	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Business & Liquor Licenses	\$0.3	\$0.4	\$0.3	\$0.3	\$ -	-
Fire Charges For Services	0.3	0.8	0.7	0.4	0.2	54%
Recreation Fees	1.4	1.4	1.6	1.5	0.2	10%
License Permits & Fees Total	\$1.9	\$2.5	\$2.6	\$2.2	\$0.4	17%



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

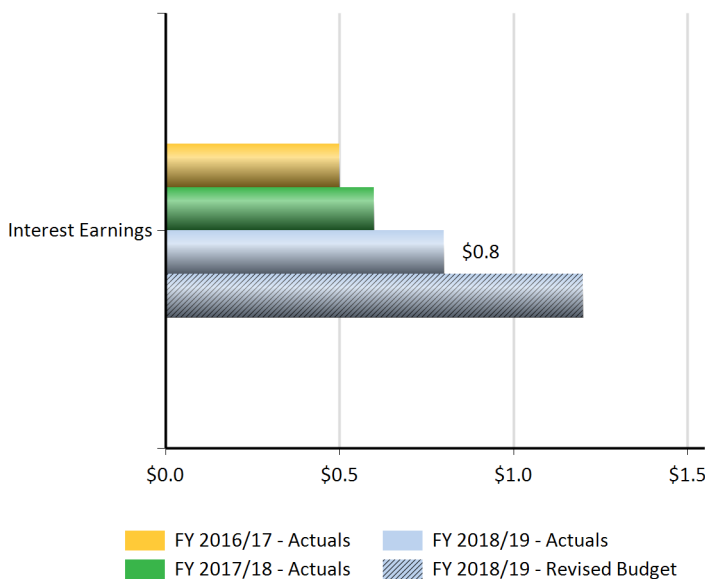
Actual to Revised Budget variance of \$0.0 million or 0%:
No explanation necessary.



	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Court Fines	\$1.2	\$1.4	\$1.3	\$1.3	\$ -	-
Library	0.1	0.1	0.1	0.2	-	-
Parking Fines	0.1	0.1	0.1	0.1	-	-
Photo Radar	0.8	0.7	0.8	0.8	-	-
Fines Fees & Forfeitures Total	\$2.2	\$2.3	\$2.3	\$2.3	\$ -	-

Interest Earnings (Fiscal Year to Date: October 2018)

Actual to Revised Budget variance of (\$0.3) million or (29%):
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.



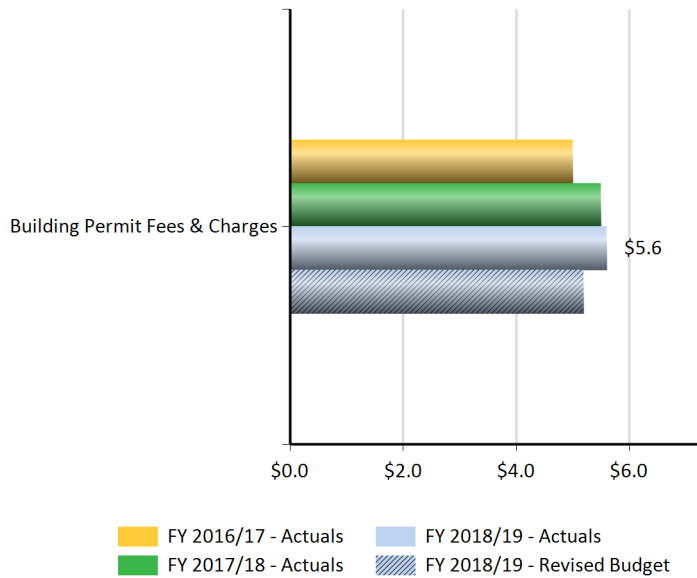
	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Interest Earnings	\$0.5	\$0.6	\$0.8	\$1.2	(\$0.3)	(29%)
Interest Earnings Total	\$0.5	\$0.6	\$0.8	\$1.2	(\$0.3)	(29%)

\$ in millions / rounding differences may occur



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

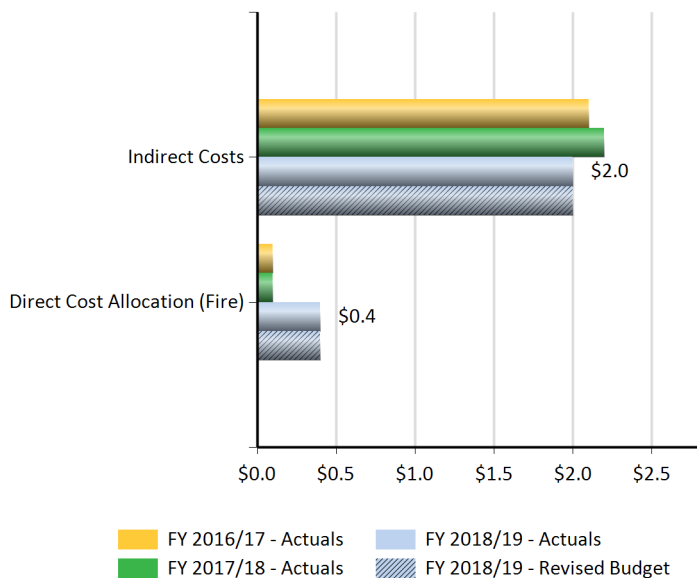
Actual to Revised Budget variance of \$0.5 million or 9%:
Favorable variance due to higher than anticipated plan review and development application activity, which are the result of the demand for real estate outpacing the supply.



	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	\$5.0	\$5.5	\$5.6	\$5.2	\$0.5	9%
Building Permit Fees & Charges Total	\$5.0	\$5.5	\$5.6	\$5.2	\$0.5	9%

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

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

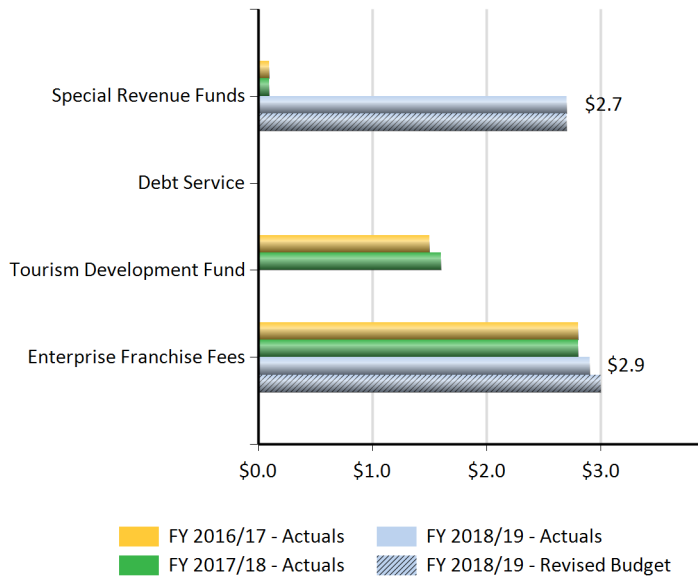


	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Indirect Costs	\$2.1	\$2.2	\$2.0	\$2.0	\$ -	-
Direct Cost Allocation (Fire)	0.1	0.1	0.4	0.4	-	-
Indirect/Direct Cost Allocations Total	\$2.2	\$2.3	\$2.4	\$2.4	\$ -	-



Transfers In (Fiscal Year to Date: October 2018)

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



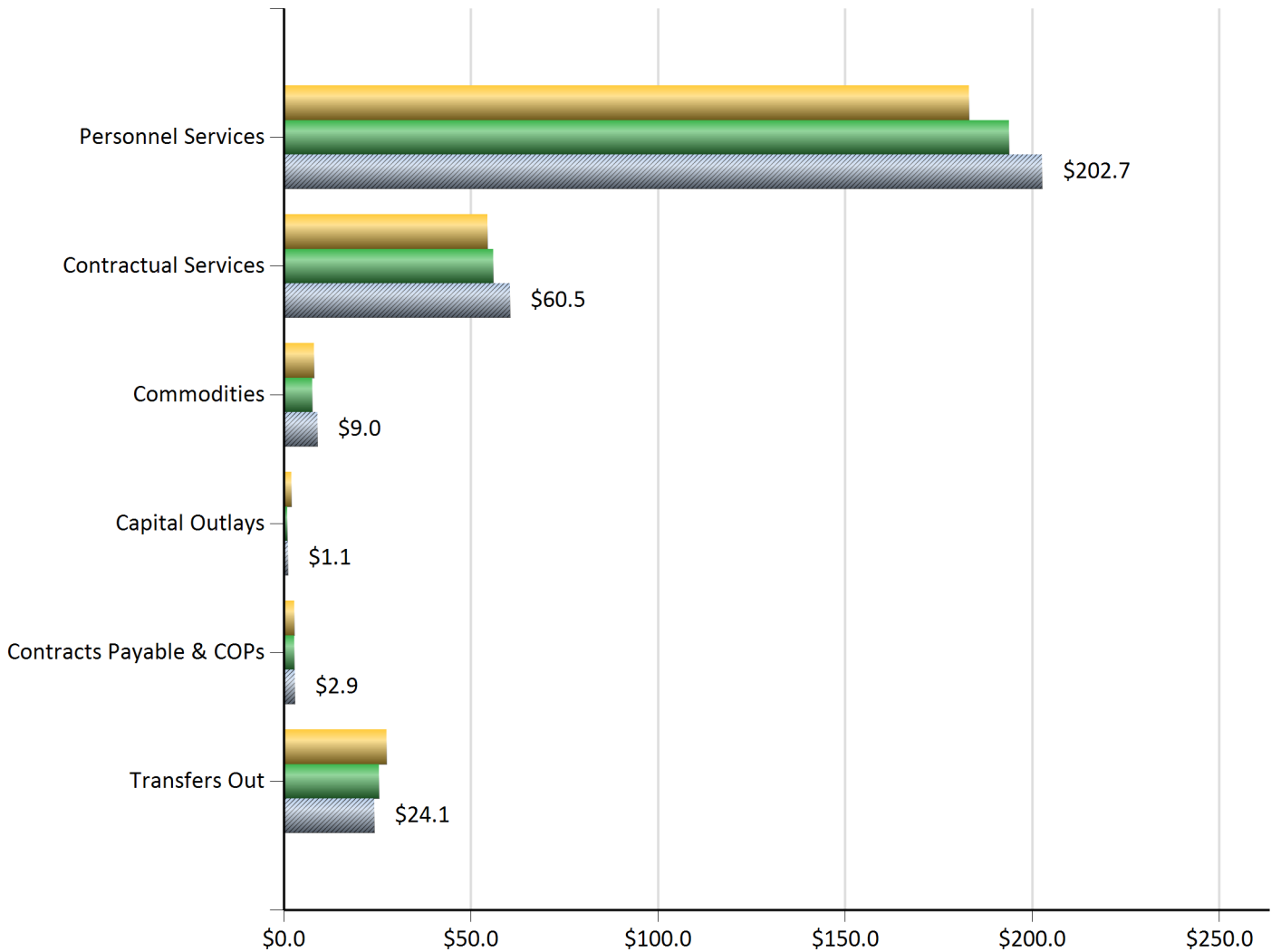
	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Special Revenue Funds	\$0.1	\$0.1	\$2.7	\$2.7	\$ -	-
Debt Service	-	-	-	-	-	-
Tourism Development Fund	1.5	1.6	-	-	-	-
Enterprise Franchise Fees	2.8	2.8	2.9	3.0	(0.1)	(4%)
Transfers In Total	\$4.4	\$4.5	\$5.6	\$5.7	(\$0.1)	(2%)



Uses

General Fund

Twelve Months: Fiscal Year



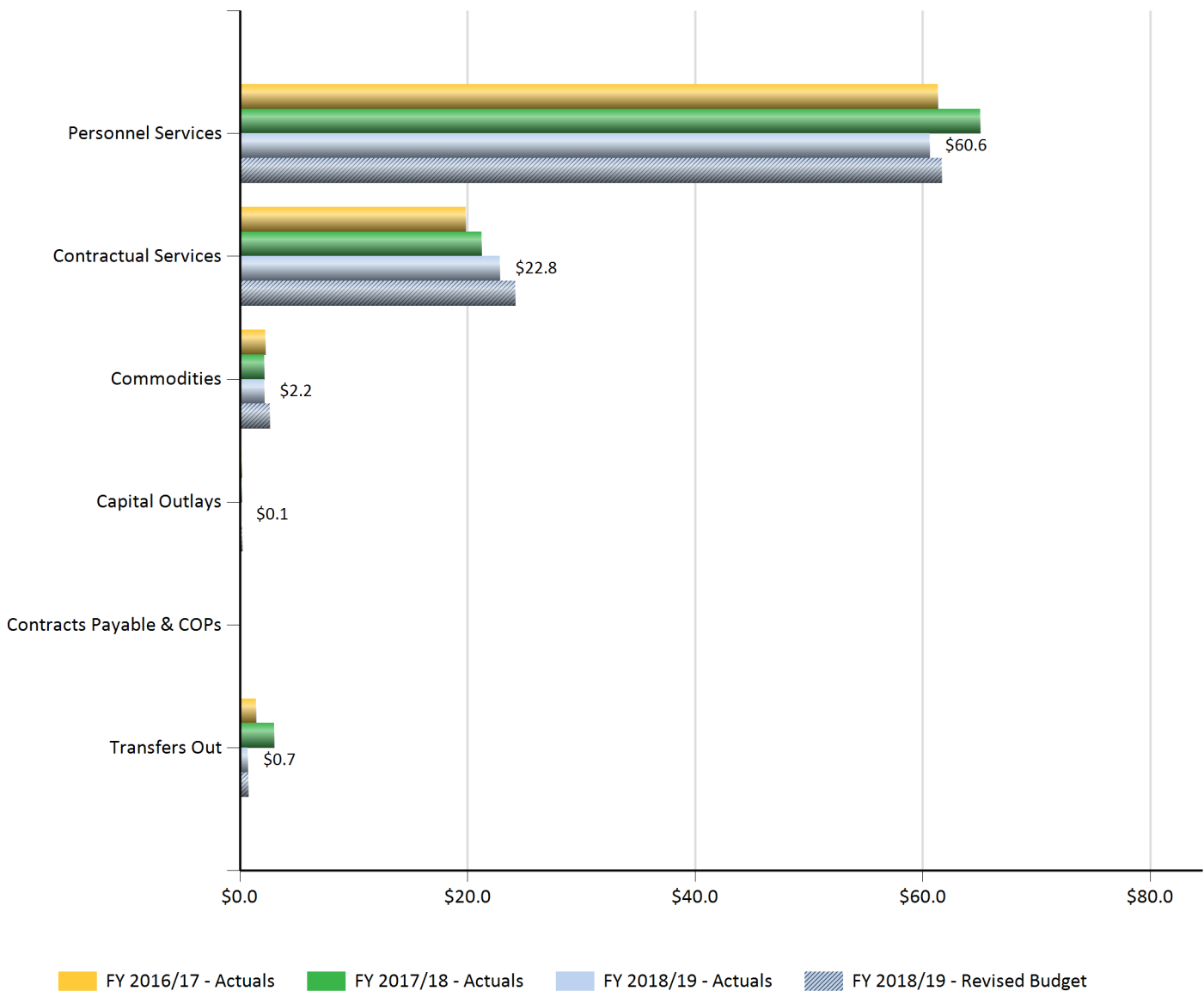
■ FY 2016/17 - Actuals
 ■ FY 2017/18 - Actuals
 ■ *FY 2018/19 - Revised Budget

	FY 2016/17 <u>Actuals</u>	FY 2017/18 <u>Actuals</u>	FY 2018/19 <u>Revised Budget</u>
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 budgeted vacancy savings net of leave accrual payouts, Pay Program, compensation adjustments and utilities.



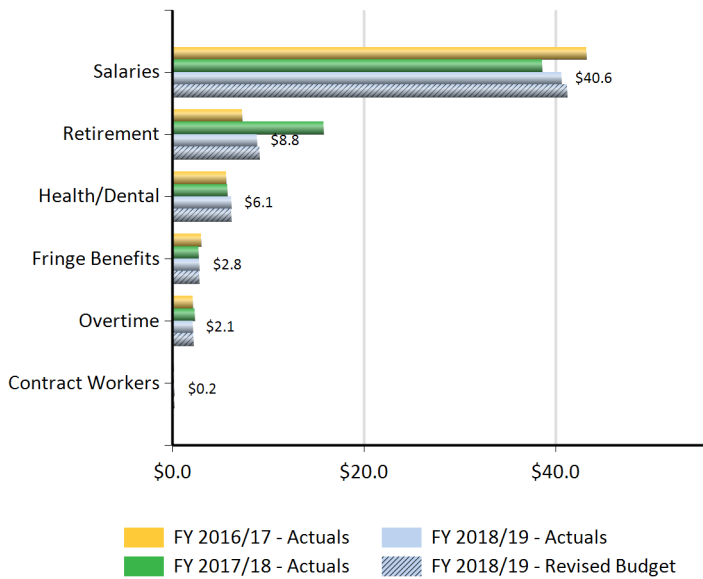
Uses (Fiscal Year to Date: October 2018)



	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Personnel Services	\$61.3	\$65.1	\$60.6	\$61.7	\$1.1	2%
Contractual Services	19.9	21.2	22.8	24.2	1.4	6%
Commodities	2.2	2.1	2.2	2.6	0.4	17%
Capital Outlays	0.2	0.1	0.1	0.2	0.1	65%
Contracts Payable & COPs	-	-	-	-	-	-
Transfers Out	1.4	3.0	0.7	0.7	-	-
Total Uses	\$85.0	\$91.6	\$86.4	\$89.4	\$3.0	3%



Personnel Services (Fiscal Year to Date: October 2018)



Actual to Revised Budget variance of \$1.1 million or 2%: Salaries is favorable due to rank promotions in the Police Department with replacement employees coming in at a lower rate than the person who was promoted, part-time wages savings in Community Services and vacant positions in the City Attorney’s Office. 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. Overtime is favorable due to lower than expected Police Department Overtime needed for events than budgeted. Contract Workers is favorable due to lower than anticipated expenses for the new Customized Expedited Program in the Planning and Development Department as fewer developers are utilizing the program than expected.

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget	
					Favorable / (Unfavorable) Amount	Percent
Salaries	\$43.2	\$38.6	\$40.6	\$41.2	\$0.6	1%
Retirement	7.3	15.8	8.8	9.1	0.3	3%
Health/Dental	5.6	5.7	6.1	6.1	0.1	1%
Fringe Benefits	3.0	2.7	2.8	2.8	-	-
Overtime	2.1	2.3	2.1	2.2	0.1	5%
Contract Workers	0.1	0.1	0.2	0.2	0.1	26%
Personnel Services Total	\$61.3	\$65.1	\$60.6	\$61.7	\$1.1	2%

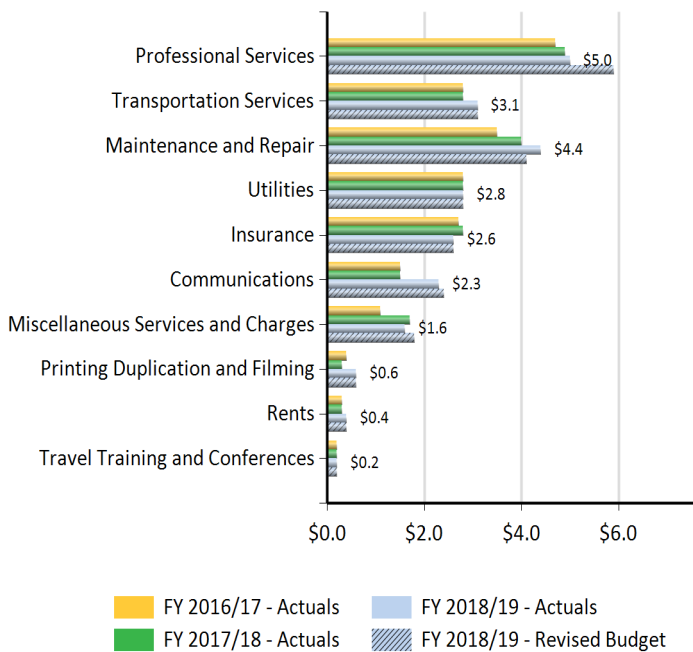
Personnel Services Macro Adjustments

	FY 2018/19 Adopted Budget	FY 2018/19 Year-To-Date	
		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)	2.3	(2.5)
Medical Leave Payouts	1.3	(0.5)	0.8
Vacation Leave Payouts	0.7	(0.2)	0.5
Vacation Trade Payouts	0.8	-	0.8
Compensation Other	5.7	(5.7)	-
Personnel Services Macro Adjustments Total	\$7.6	(\$7.7)	(\$0.1)

Total Saved/(Used) YTD of (\$7.7) million: The city has achieved \$2.3 million in vacancy savings year-to-date offset by (\$0.7) 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: October 2018)



Actual to Revised Budget variance of \$1.4 million or 6%: Professional Services is favorable due to the timing of contract payments including the city's custodial, pool maintenance and landscape servicing contracts, and the Maricopa County Animal Control contract. 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. The unfavorable variance in Maintenance and Repair is mainly 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. It is also related to the unbudgeted purchase of security software. Communications is favorable due to lower than expected specialty line costs. Miscellaneous Services and Charges is favorable due to the timing of the Phoenix Fire Dispatch Contract and of invoices for election related costs. It is partially offset by the earlier than anticipated purchase of holiday and seasonal lighting and the timing of invoices. Printing Duplication and Filming is favorable due to lower than expected printing costs. Finally, Travel Training and Conferences is favorable due to fewer trainings and conferences being attended through this point in the fiscal year than expected.

	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	\$4.7	\$4.9	\$5.0	\$5.9	\$1.0	16%
Transportation Services	2.8	2.8	3.1	3.1	0.1	2%
Maintenance and Repair	3.5	4.0	4.4	4.1	(0.2)	(6%)
Utilities	2.8	2.8	2.8	2.8	-	-
Insurance	2.7	2.8	2.6	2.6	-	-
Communications	1.5	1.5	2.3	2.4	0.2	6%
Miscellaneous Services and Charges	1.1	1.7	1.6	1.8	0.3	14%
Printing Duplication and Filming	0.4	0.3	0.6	0.6	0.1	9%
Rents	0.3	0.3	0.4	0.4	-	-
Travel Training and Conferences	0.2	0.2	0.2	0.2	0.1	31%
Contractual Services Total	\$19.9	\$21.2	\$22.8	\$24.2	\$1.4	6%

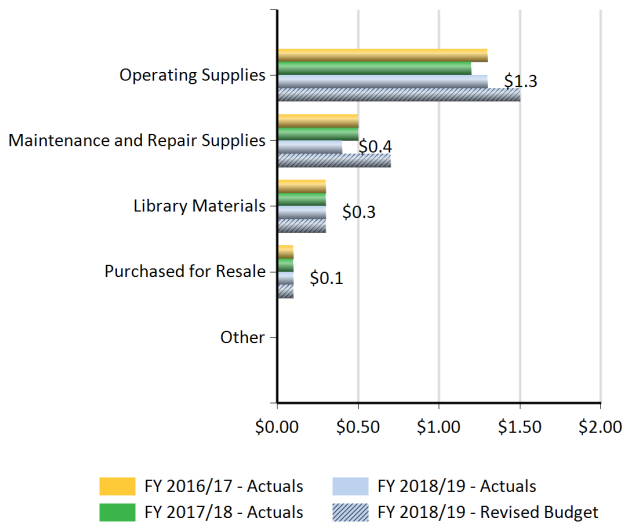
Contractual Services Macro Adjustments

	FY 2018/19 Adopted Budget	FY 2018/19 Year-To-Date	
		Saved/(Used)	Remaining
Utilities	\$8.4	(\$2.8)	\$5.6
Contractual Services Macro Adjustments Total	\$8.4	(\$2.8)	\$5.6

Total Saved/(Used) YTD of (\$2.8) million: Electricity and Gas utilities expenditures are paid the month after the expenses actually occurred, therefore September's utilities are being reported in October. All other utilities are paid the month they occur.



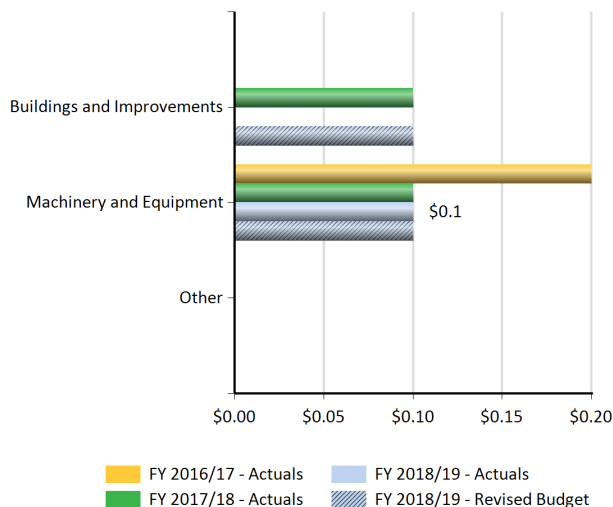
Commodities (Fiscal Year to Date: October 2018)



Actual to Revised Budget variance of \$0.4 million or 17%: Operating Supplies is favorable mainly due to invoice timing in Public Safety - Police and there being a delay in the purchase of historical document project supplies. 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 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Operating Supplies	\$1.3	\$1.2	\$1.3	\$1.5	\$0.2	15%
Maintenance and Repair Supplies	0.5	0.5	0.4	0.7	0.2	35%
Library Materials	0.3	0.3	0.3	0.3	-	-
Purchased for Resale	0.1	0.1	0.1	0.1	-	-
Other	-	-	-	-	-	-
Commodities Total	\$2.2	\$2.1	\$2.2	\$2.6	\$0.4	17%

Capital Outlays (Fiscal Year to Date: October 2018)



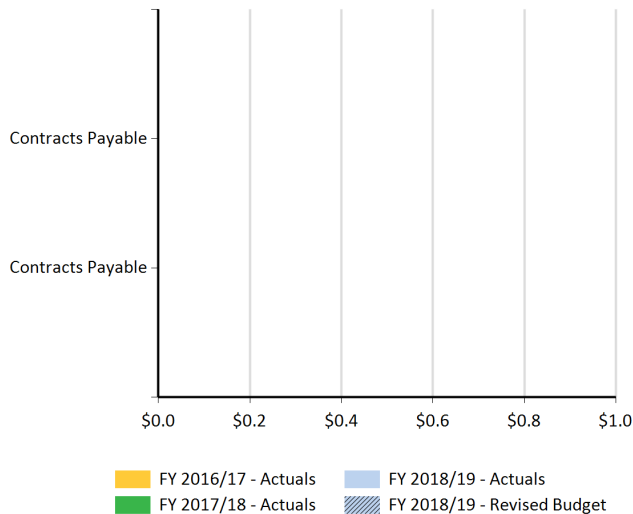
Actual to Revised Budget variance of \$0.1 million or 65%: Buildings and Improvements is favorable due to the timing of invoices related to the roof recoatings project.

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Buildings and Improvements	\$ -	\$0.1	\$ -	\$0.1	\$0.1	91%
Machinery and Equipment	0.2	0.1	0.1	0.1	-	-
Other	-	-	-	-	-	-
Capital Outlays Total	\$0.2	\$0.1	\$0.1	\$0.2	\$0.1	65%



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

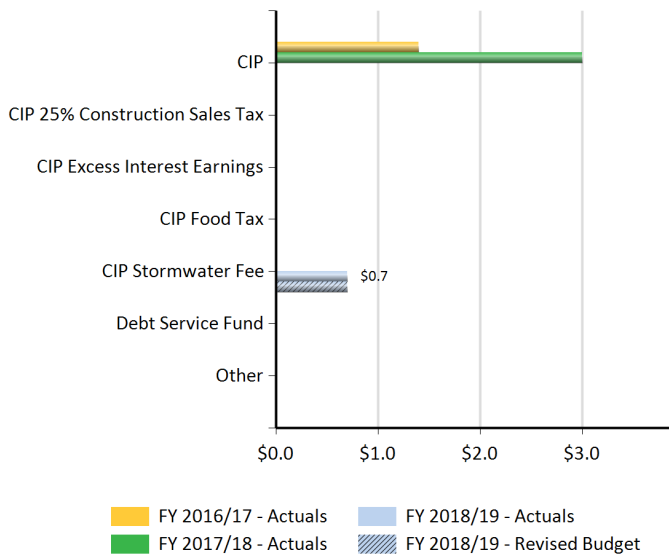
Actual to Revised Budget variance of \$0.0 million or 0%:
No explanation necessary.



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

Transfers Out (Fiscal Year to Date: October 2018)

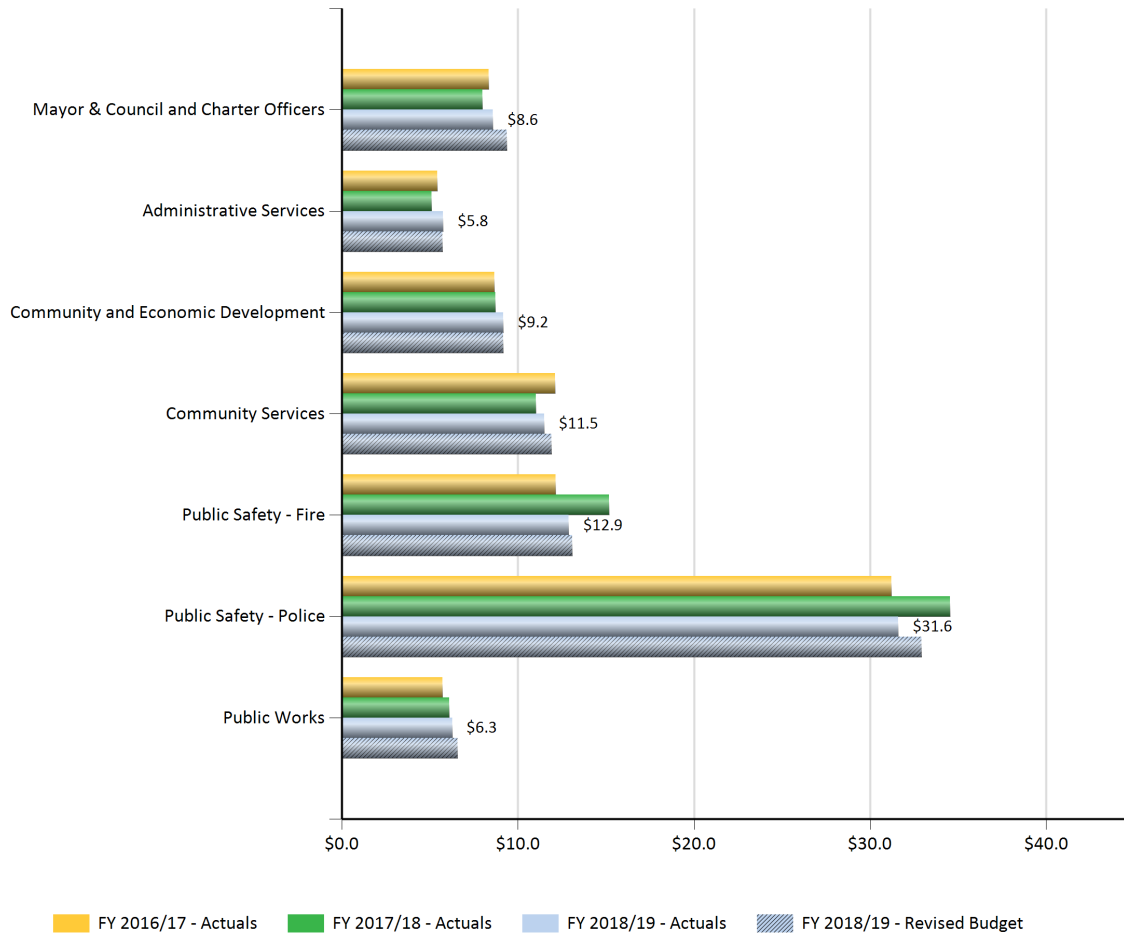
Actual to Revised Budget variance of \$0.0 million or 0%:
No explanation necessary.



	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
CIP	\$1.4	\$3.0	\$ -	\$ -	\$ -	-
CIP 25% Construction Sales Tax	-	-	-	-	-	-
CIP Excess Interest Earnings	-	-	-	-	-	-
CIP Food Tax	-	-	-	-	-	-
CIP Stormwater Fee	-	-	0.7	0.7	-	-
Debt Service Fund	-	-	-	-	-	-
Other	-	-	-	-	-	-
Transfers Out Total	\$1.4	\$3.0	\$0.7	\$0.7	\$ -	-



Division Expenditures (Fiscal Year to Date: October 2018)



	FY 2016/17	FY 2017/18	FY 2018/19	FY 2018/19	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable)	Percent
Mayor & Council and Charter Officers	\$8.3	\$8.0	\$8.6	\$9.4	\$0.8	8%
Administrative Services	5.4	5.1	5.8	5.7	-	-
Community and Economic Development	8.6	8.7	9.2	9.2	-	-
Community Services	12.1	11.0	11.5	11.9	0.4	4%
Public Safety - Fire	12.2	15.2	12.9	13.1	0.2	2%
Public Safety - Police	31.2	34.5	31.6	32.9	1.3	4%
Public Works	5.7	6.1	6.3	6.6	0.3	5%
Total	\$83.6	\$88.6	\$85.7	\$88.7	\$3.0	3%

Actual to Revised Budget variance of \$3.0 million or 3%: Mayor & Council and Charter Officers is favorable mainly due to lower than expected investment, armor car and banking service fees in the City Treasurer, vacant positions in City Attorney and the timing of invoices in City Clerk. Community Services is favorable due to part-time wages savings, the timing of invoices and less than anticipated landscaping and pool maintenance contract costs. Public Safety – Fire is favorable due to the timing of the Phoenix Fire Dispatch contract. Public Safety – Police is favorable due to rank promotions with replacement employees 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 payment for the Maricopa County Animal Control contract. Public Works is favorable due to the timing of invoices, a delay in starting the historical documents project and preventative maintenance costs being less than expected.