

Monthly Financial Report

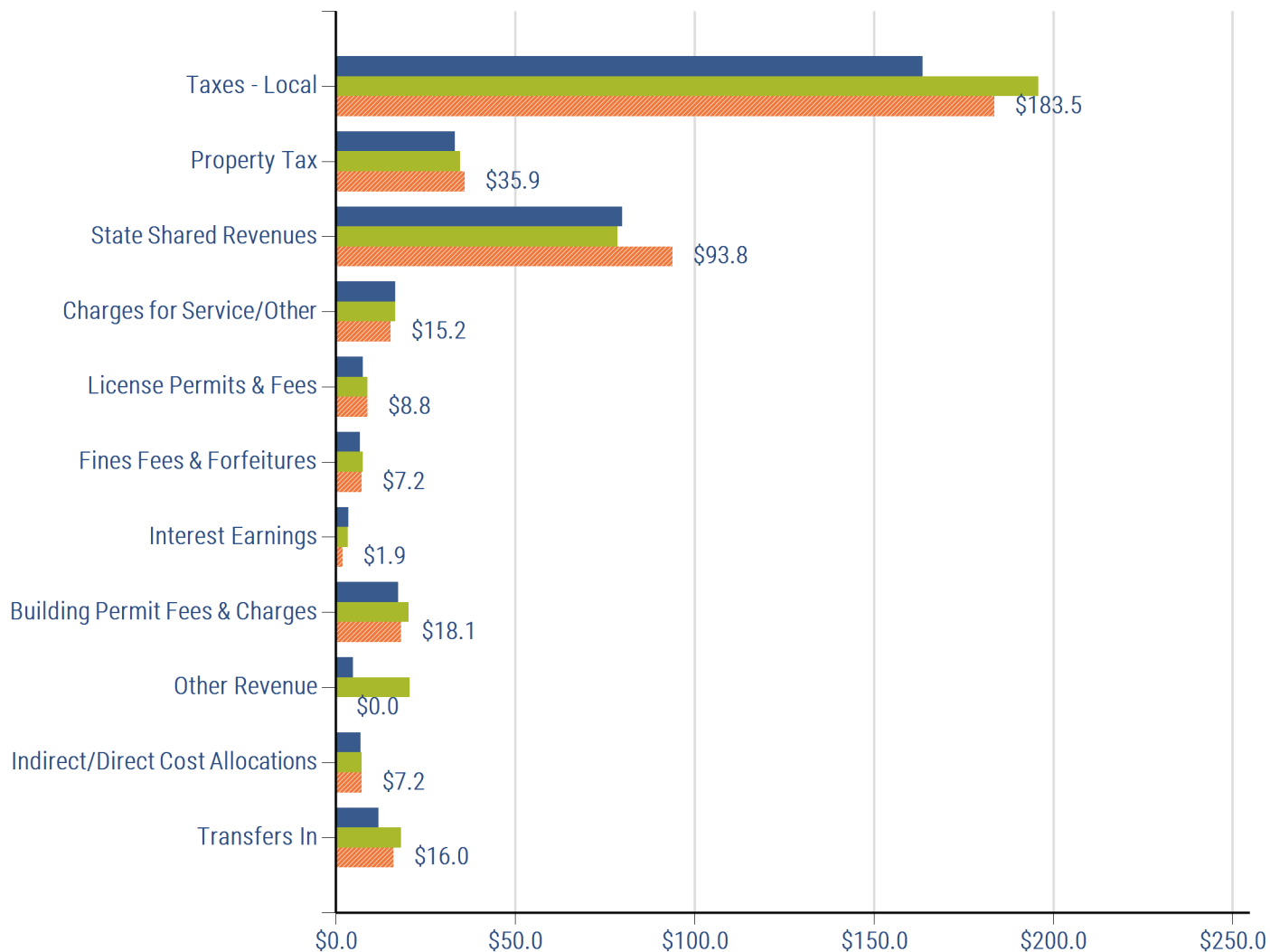
**Fiscal Year to Date as of
April 30, 2023**

Report to the City Council
Prepared by the City Treasurer
June 27, 2023

Sources

General Fund

Twelve Months: Fiscal Year



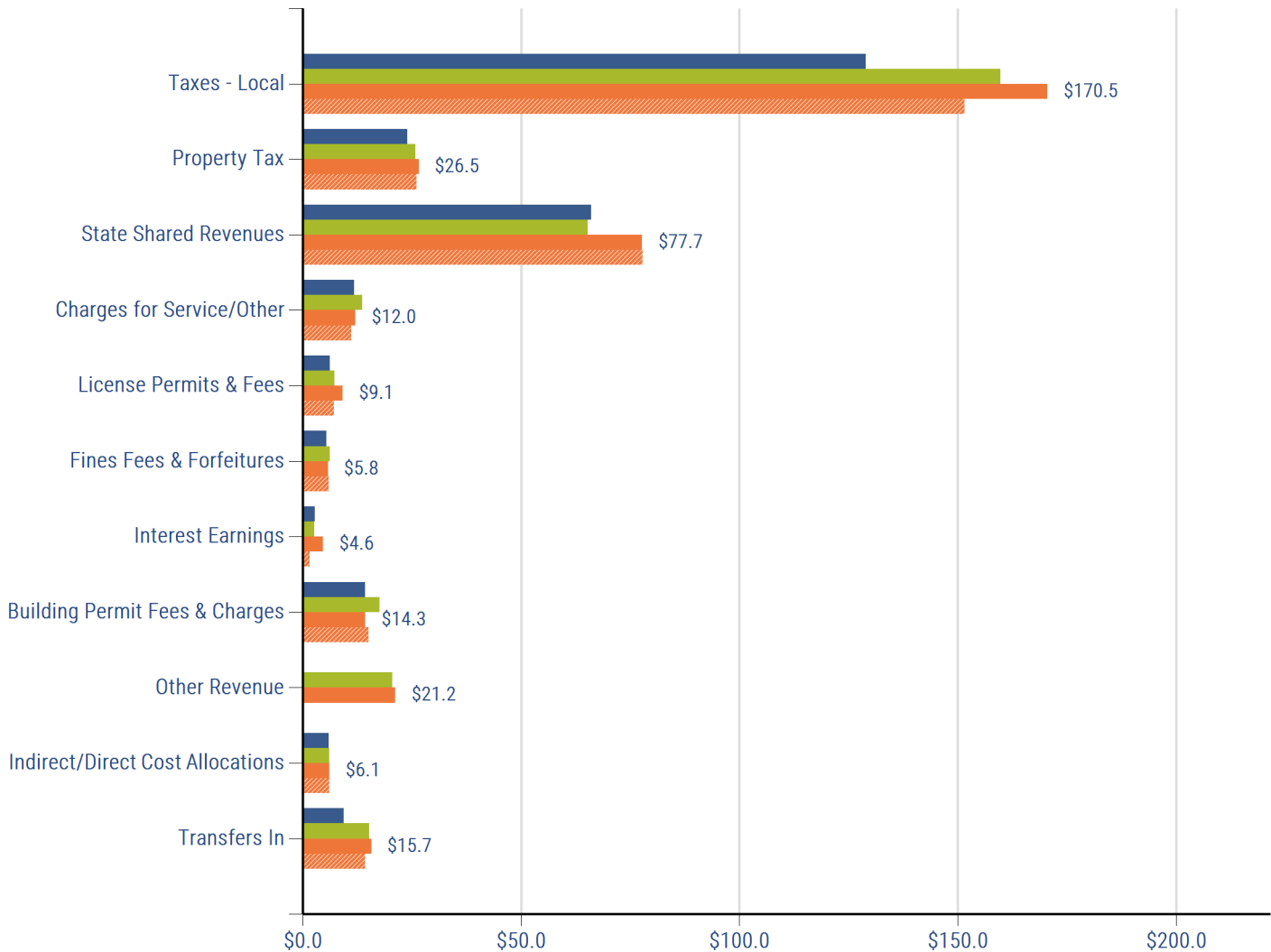
■ FY 2020/21 - Actuals
 ■ FY 2021/22 - Actuals
 ■ FY 2022/23 - Revised Budget

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

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

\$ in millions / rounding differences may occur

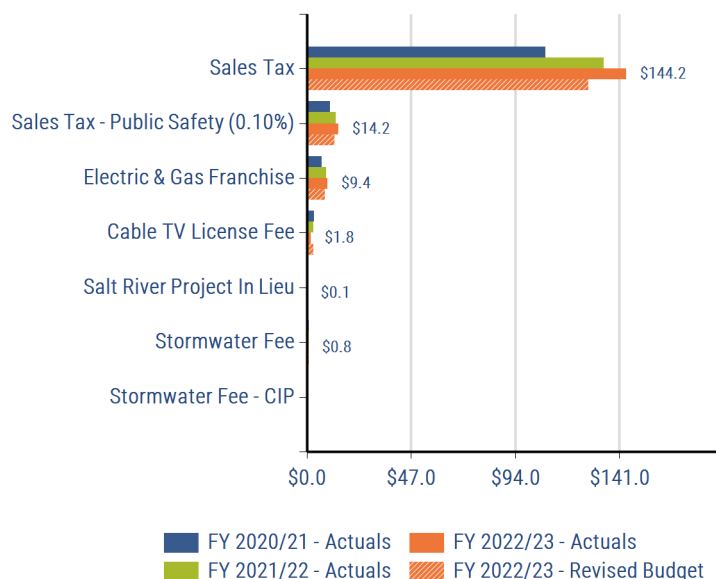
Sources (Fiscal Year to Date: April 2023)



■ FY 2020/21 - Actuals
 ■ FY 2021/22 - Actuals
 ■ FY 2022/23 - Actuals
 ■ FY 2022/23 - Revised Budget

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Taxes - Local	\$128.9	\$159.8	\$170.5	\$151.5	\$18.9	12%
Property Tax	24.0	25.8	26.5	26.0	0.5	2%
State Shared Revenues	66.0	65.2	77.7	77.9	(0.1)	0%
Charges for Service/Other	11.7	13.7	12.0	11.1	0.9	8%
License Permits & Fees	6.2	7.3	9.1	7.2	1.9	27%
Fines Fees & Forfeitures	5.4	6.2	5.8	6.0	(0.2)	(4%)
Interest Earnings	2.8	2.6	4.6	1.6	3.0	nm
Building Permit Fees & Charges	14.3	17.5	14.3	15.1	(0.8)	(5%)
Other Revenue	-	20.5	21.2	-	21.2	n/a
Indirect/Direct Cost Allocations	5.9	6.1	6.1	6.1	-	-
Transfers In	9.4	15.3	15.7	14.3	1.3	9%
Total Sources	\$274.5	\$340.0	\$363.4	\$316.8	\$46.7	15%

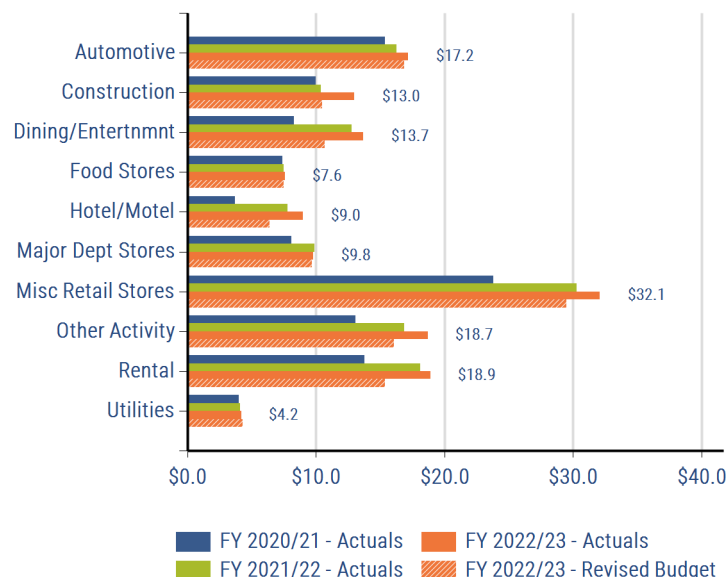
Taxes - Local (Fiscal Year to Date: April 2023)



Actual to Revised Budget variance of \$18.9 million or 12%: The favorable variance is primarily due to Sales Tax. See detailed Sales Tax information on page 5.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Sales Tax	\$107.6	\$134.1	\$144.2	\$127.1	\$17.1	13%
Sales Tax - Public Safety (0.10%)	10.5	13.2	14.2	12.5	1.7	13%
Electric & Gas Franchise	6.7	8.7	9.4	8.2	1.2	15%
Cable TV License Fee	3.2	2.9	1.8	2.9	(1.1)	(37%)
Salt River Project In Lieu	0.1	0.1	0.1	0.1	-	-
Stormwater Fee	0.8	0.8	0.8	0.8	-	-
Stormwater Fee - CIP	-	-	-	-	-	-
Taxes - Local Total	\$128.9	\$159.8	\$170.5	\$151.5	\$18.9	12%

Sales Tax (Fiscal Year to Date: April 2023)

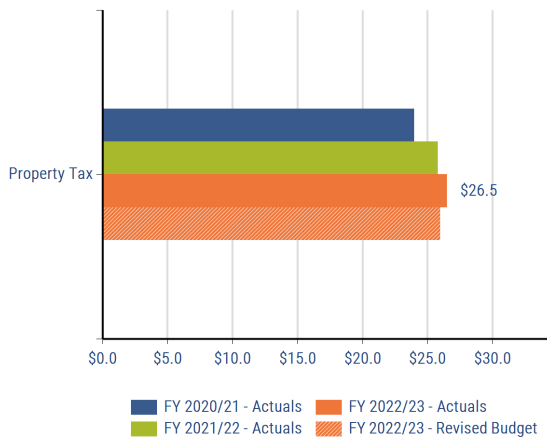


Actual to Revised Budget variance of \$17.1 million or 13%:
 The favorable variance is due to: 1) Construction - increases from specialty contractors, some new projects, and some one-time audit payments; 2) Dining/Entertainment - restaurants are doing better than anticipated, and the impact of inflation on food prices; 3) Hotel/Motel - a one-time audit payment, and hotels are doing better than anticipated as a result of continued increases in room rates and less vacancies per night; 4) Misc Retail Stores - in part to some new retailers, a retailer reporting an infrequent large taxable transaction, one-time audit payment, inflation, and some timing differences between when taxpayers filed last year compared to this year; 5) Other Activity - a one-time audit payment and revenue increases from manufacturers/wholesalers and software developers; and 6) Rental - a few one-time taxable speculative sales of apartment complexes and an increase in rental rates.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Automotive	\$15.4	\$16.3	\$17.2	\$16.9	\$0.3	1%
Construction	10.0	10.4	13.0	10.5	2.5	23%
Dining/Entertainment	8.3	12.8	13.7	10.7	3.0	28%
Food Stores	7.4	7.5	7.6	7.5	0.1	1%
Hotel/Motel	3.7	7.8	9.0	6.4	2.6	41%
Major Dept Stores	8.1	9.9	9.8	9.7	0.1	1%
Misc Retail Stores	23.8	30.3	32.1	29.5	2.5	9%
Other Activity	13.1	16.9	18.7	16.1	2.6	16%
Rental	13.8	18.1	18.9	15.4	3.5	23%
Utilities	4.0	4.1	4.2	4.3	(0.1)	(3%)
Sales Tax Total	\$107.6	\$134.1	\$144.2	\$127.1	\$17.1	13%

Property Tax (Fiscal Year to Date: April 2023)

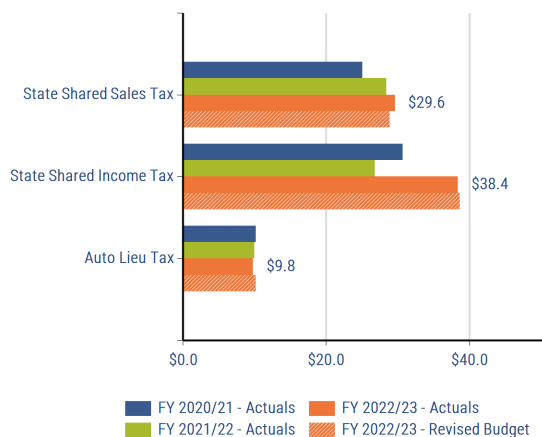
Actual to Revised Budget variance of \$0.5 million or 2%:
No explanation necessary.



	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Property Tax	\$24.0	\$25.8	\$26.5	\$26.0	\$0.5	2%
Property Tax Total	\$24.0	\$25.8	\$26.5	\$26.0	\$0.5	2%

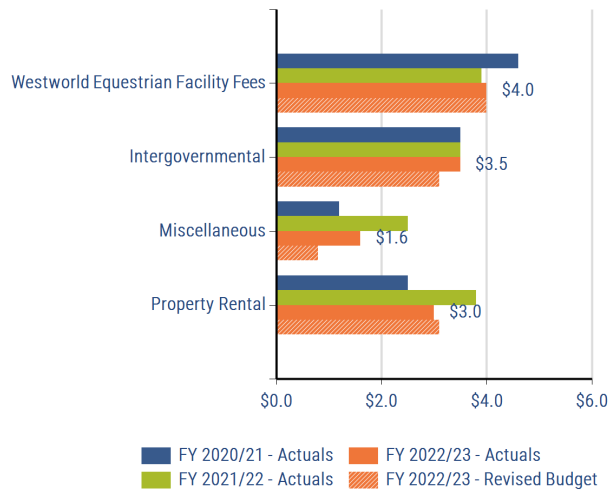
State Shared Revenues (Fiscal Year to Date: April 2023)

Actual to Revised Budget variance of (\$0.1) million or 0%:
State Shared Sales Tax is favorable due to strong consumer demand and inflation causing higher prices. The unfavorable variance in Auto Lieu Tax is due to timing or revised population counts and less vehicle license tax taken in by the State.



	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
State Shared Sales Tax	\$25.1	\$28.4	\$29.6	\$28.9	\$0.7	2%
State Shared Income Tax	30.7	26.8	38.4	38.7	(0.3)	(1%)
Auto Lieu Tax	10.2	10.0	9.8	10.2	(0.5)	(5%)
State Shared Revenues Total	\$66.0	\$65.2	\$77.7	\$77.9	(\$0.1)	0%

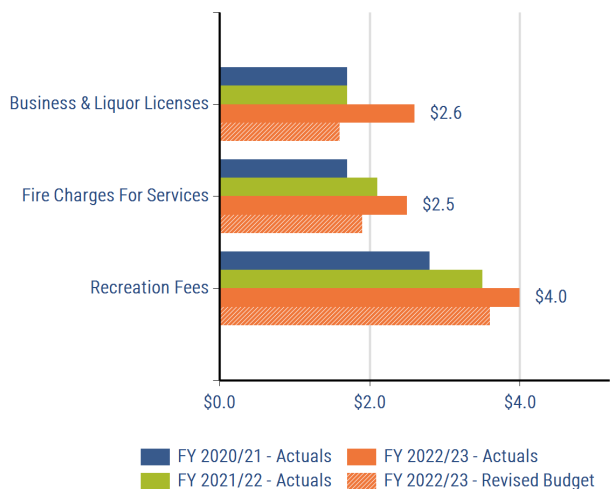
Charges for Service/Other (Fiscal Year to Date: April 2023)



Actual to Revised Budget variance of \$0.9 million or 8%: Intergovernmental is favorable due to an increase in the Fire Insurance Premium Tax and traffic control at the Waste Management Open. Miscellaneous is favorable primarily due to real estate late fees and event traffic control fees. Property Rental is unfavorable due to delay in payments received from the Tournament Players Club (TPC).

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Westworld Equestrian Facility Fees	\$4.6	\$3.9	\$4.0	\$4.0	\$ -	-
Intergovernmental	3.5	3.5	3.5	3.1	0.4	11%
Miscellaneous	1.2	2.5	1.6	0.8	0.7	93%
Property Rental	2.5	3.8	3.0	3.1	(0.1)	(4%)
Charges for Service/Other Total	\$11.7	\$13.7	\$12.0	\$11.1	\$0.9	8%

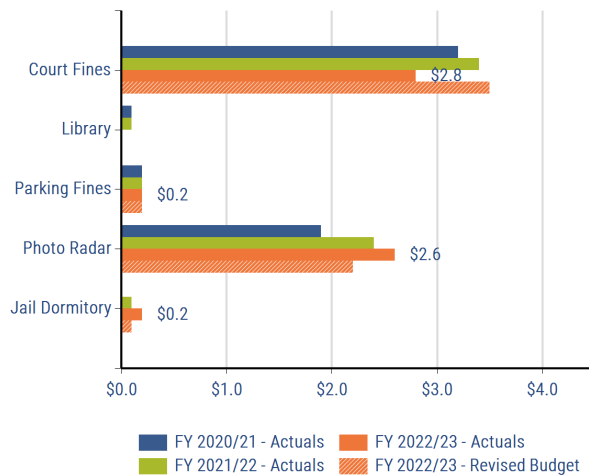
License Permits & Fees (Fiscal Year to Date: April 2023)



Actual to Revised Budget variance of \$1.9 million or 27%: Business & Liquor Licenses is favorable primarily due to the implementation of a Short Term Rental program requiring property operators to maintain a specific local licenses. Business & Liquor License are also higher due to more events during Super Bowl season. Fire Charges for Services is favorable due higher call volume and added fees for extended calls. Recreation Fees is favorable due to higher than expected demand for city facility rentals and recreation activities.

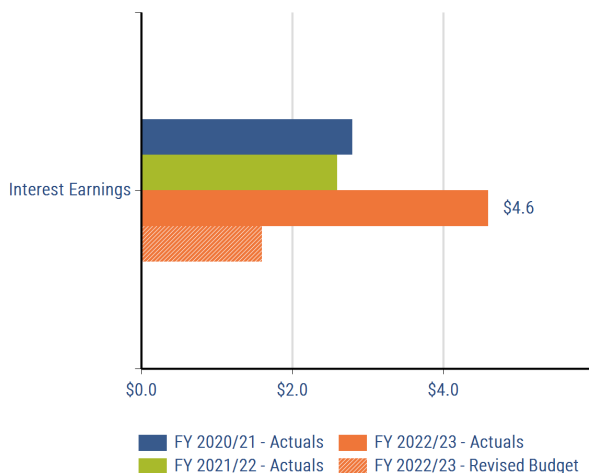
	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Business & Liquor Licenses	\$1.7	\$1.7	\$2.6	\$1.6	\$1.0	61%
Fire Charges For Services	1.7	2.1	2.5	1.9	0.6	30%
Recreation Fees	2.8	3.5	4.0	3.6	0.4	10%
License Permits & Fees Total	\$6.2	\$7.3	\$9.1	\$7.2	\$1.9	27%

Fines Fees & Forfeitures (Fiscal Year to Date: April 2023)



Actual to Revised Budget variance of (\$0.2) million or (4%): Court Fines is unfavorable due to civil traffic (non-photo enforcement) filings, civil non-enforcement adjudications, and the number of civil traffic case filings being less than anticipated. Parking Fines is unfavorable due to less parking citations issued. Photo Radar is favorable due to an increased number of photo radar citations. Jail Dormitory is favorable due to higher participation in the overnight jail program than anticipated.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Court Fines	\$3.2	\$3.4	\$2.8	\$3.5	(\$0.7)	(20%)
Library	0.1	0.1	-	-	-	-
Parking Fines	0.2	0.2	0.2	0.2	(0.1)	(34%)
Photo Radar	1.9	2.4	2.6	2.2	0.4	20%
Jail Dormitory	-	0.1	0.2	0.1	0.1	90%
Fines Fees & Forfeitures Total	\$5.4	\$6.2	\$5.8	\$6.0	(\$0.2)	(4%)

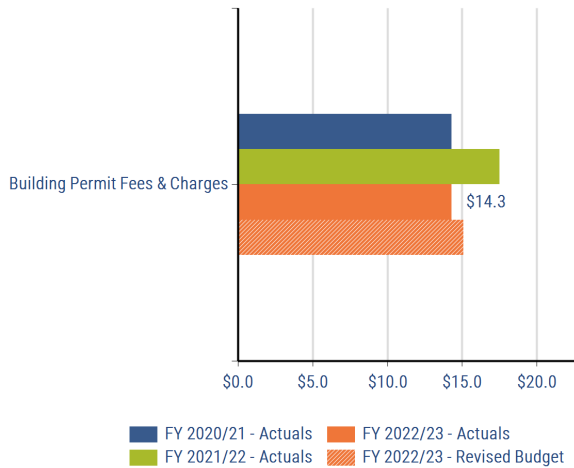


Actual to Revised Budget variance of \$3.0 million or nm: Interest Earnings is favorable due to the rate of return being higher than expected.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Interest Earnings	\$2.8	\$2.6	\$4.6	\$1.6	\$3.0	nm
Interest Earnings Total	\$2.8	\$2.6	\$4.6	\$1.6	\$3.0	nm

Building Permit Fees & Charges (Fiscal Year to Date: April 2023)

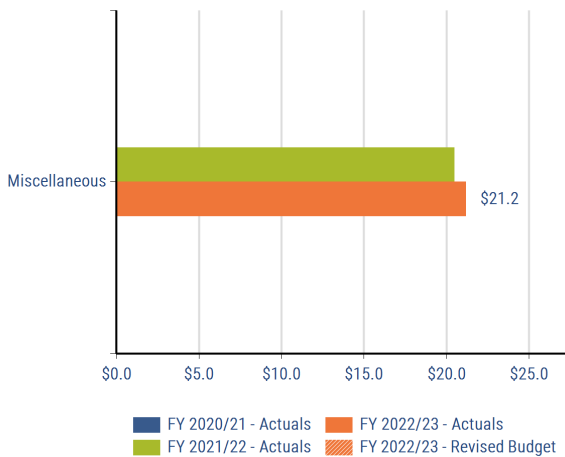
Actual to Revised Budget variance of (\$0.8) million or (5%): Building Permit Fees & Charges is unfavorable primarily due to a decrease in plan review fees year-to-date.



	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Building Permit Fees & Charges	\$14.3	\$17.5	\$14.3	\$15.1	(\$0.8)	(5%)
Building Permit Fees & Charges Total	\$14.3	\$17.5	\$14.3	\$15.1	(\$0.8)	(5%)

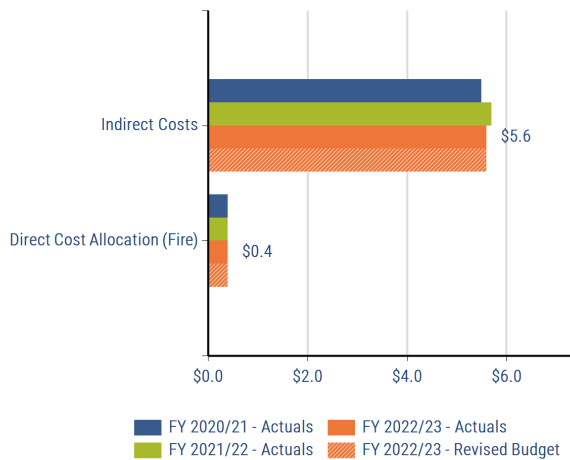
Other Revenue (Fiscal Year to Date: April 2023)

Actual to Revised Budget variance of \$21.2 million or n/a: Favorable variance for Miscellaneous is due to unrestricted proceeds from the sale of land near 94th Street and Bell Road.



	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Miscellaneous	\$ -	\$20.5	\$21.2	\$ -	\$21.2	n/a
Other Revenue Total	\$0.0	\$20.5	\$21.2	\$0.0	\$21.2	n/a

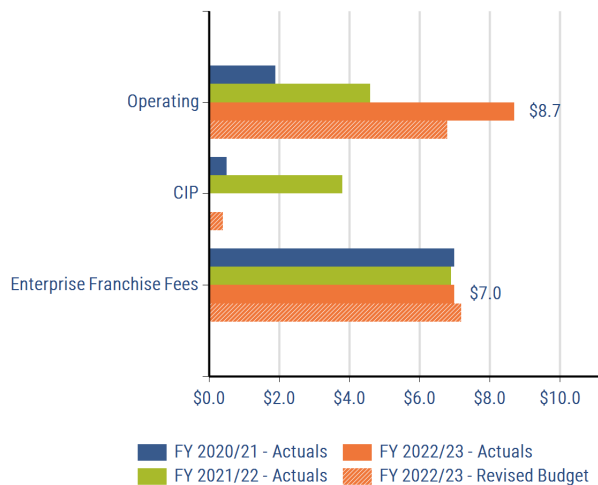
Indirect/Direct Cost Allocations (Fiscal Year to Date: April 2023)



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

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Indirect Costs	\$5.5	\$5.7	\$5.6	\$5.6	\$ -	-
Direct Cost Allocation (Fire)	0.4	0.4	0.4	0.4	-	-
Indirect/Direct Cost Allocations Total	\$5.9	\$6.1	\$6.1	\$6.1	\$ -	-

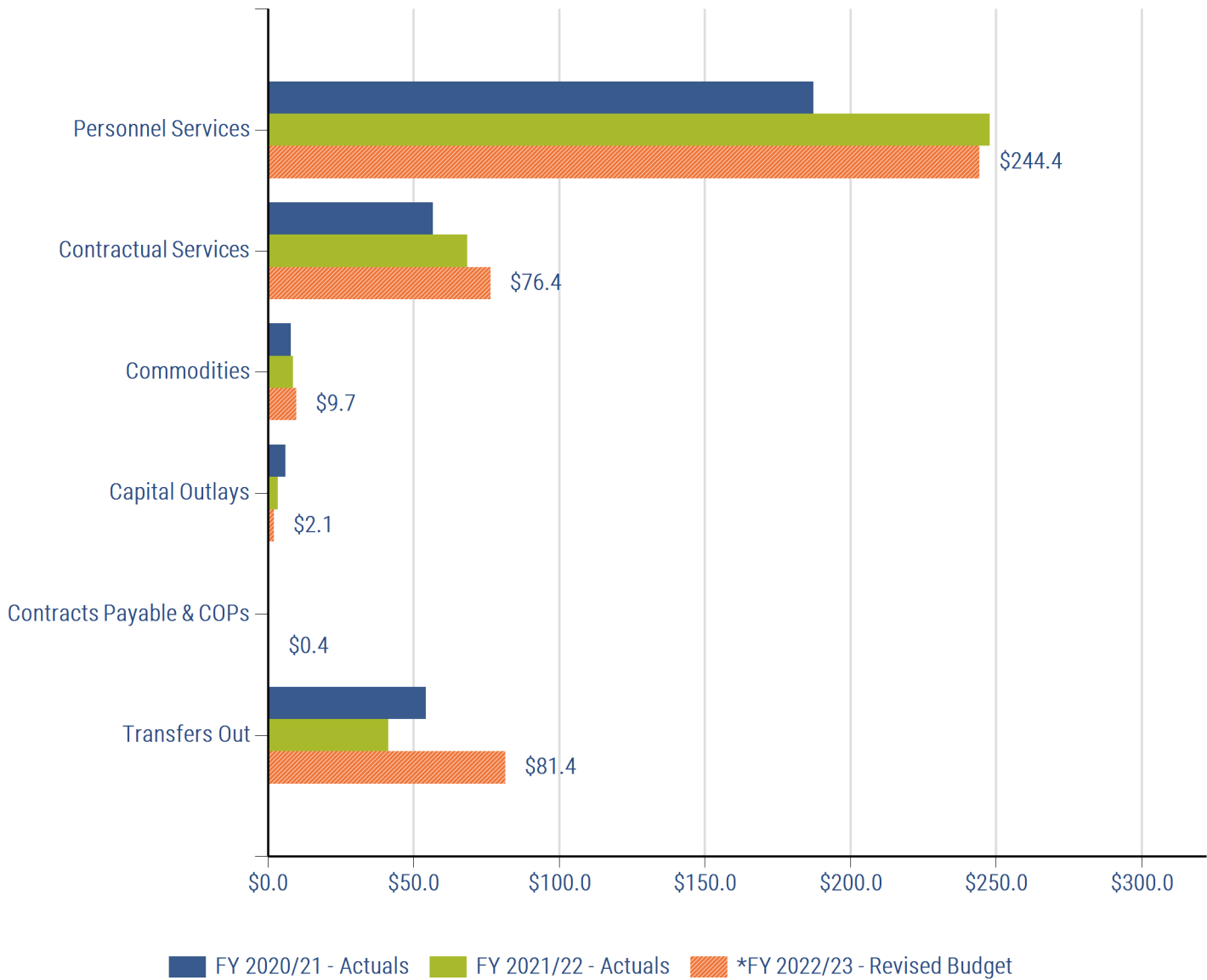
Transfers In (Fiscal Year to Date: April 2023)



Actual to Revised Budget variance of \$1.3 million or 9%:
Operating Transfers In is favorable due to a transfer for the remaining Scottsdale AZ Cares funding as projects are being completed. The unfavorable variance in CIP is due to the storm water master plan no longer being recorded in the General Fund.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Operating	\$1.9	\$4.6	\$8.7	\$6.8	\$1.9	28%
CIP	0.5	3.8	-	0.4	(0.4)	(100%)
Enterprise Franchise Fees	7.0	6.9	7.0	7.2	(0.1)	(2%)
Transfers In Total	\$9.4	\$15.3	\$15.7	\$14.3	\$1.3	9%

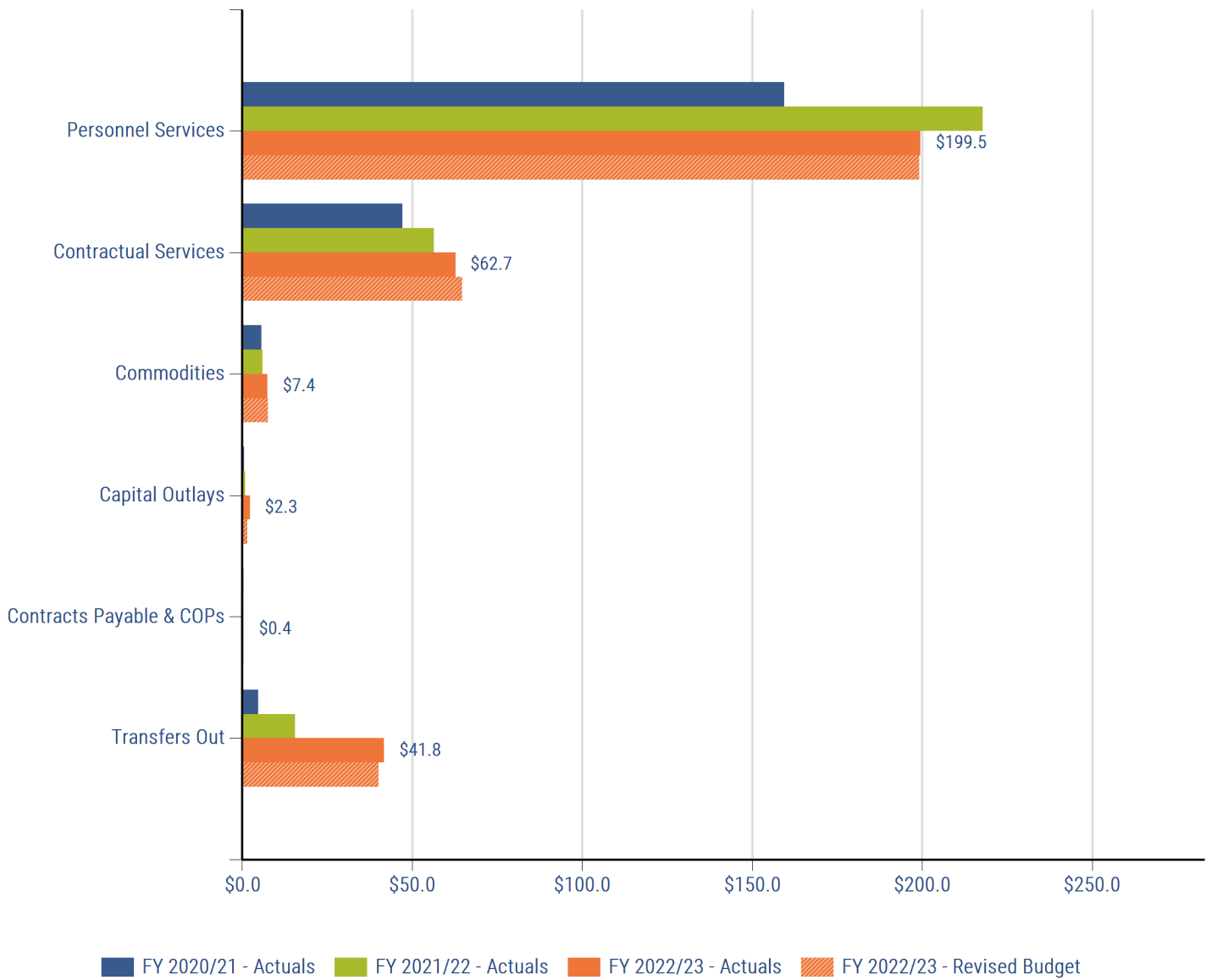
Twelve Months: Fiscal Year



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

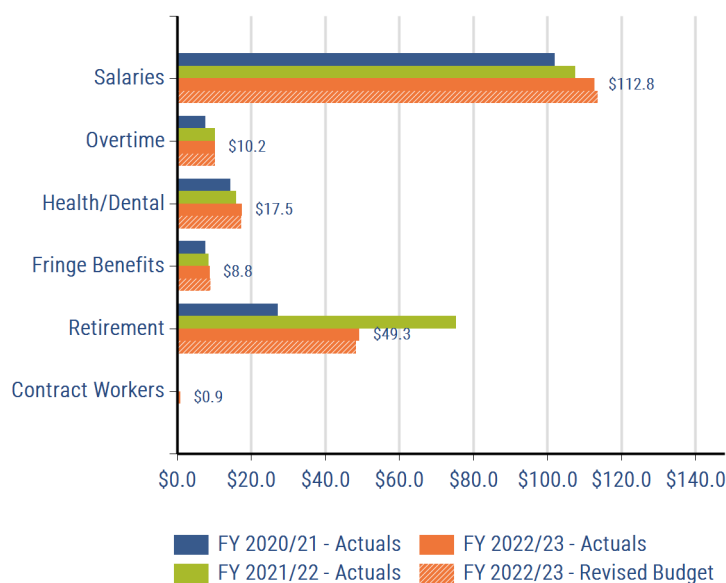
*Includes budgeted vacancy savings net of Leave Accrual Payouts, Utilities, Fleet Maintenance and Fuel costs.
\$ in millions / rounding differences may occur

Uses (Fiscal Year to Date: April 2023)



	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Personnel Services	\$159.4	\$217.8	\$199.5	\$199.3	(\$0.2)	0%
Contractual Services	47.1	56.4	62.7	64.8	2.0	3%
Commodities	5.6	5.9	7.4	7.5	0.1	2%
Capital Outlays	0.6	0.9	2.3	1.6	(0.7)	(46%)
Contracts Payable & COPs	0.4	0.4	0.4	0.4	-	-
Transfers Out	4.8	15.5	41.8	40.1	(1.6)	(4%)
Total Uses	\$218.0	\$296.9	\$314.0	\$313.7	(\$0.4)	0%

Personnel Services (Fiscal Year to Date: April 2023)



Actual to Revised Budget variance of (\$0.2) million or 0%: Salaries is favorable primarily due to newer employees having a lower salary than the employees they replaced and also from savings in part-time wages from the vacancies caused by the current job market. Retirement is unfavorable due to refunds made on behalf of PSPRS to members due to a change in the member contribution rate. Contract Workers is unfavorable due to recent retirees coming back to work with the city as a contract employee. This cost is being offset by savings achieved in their previous position.

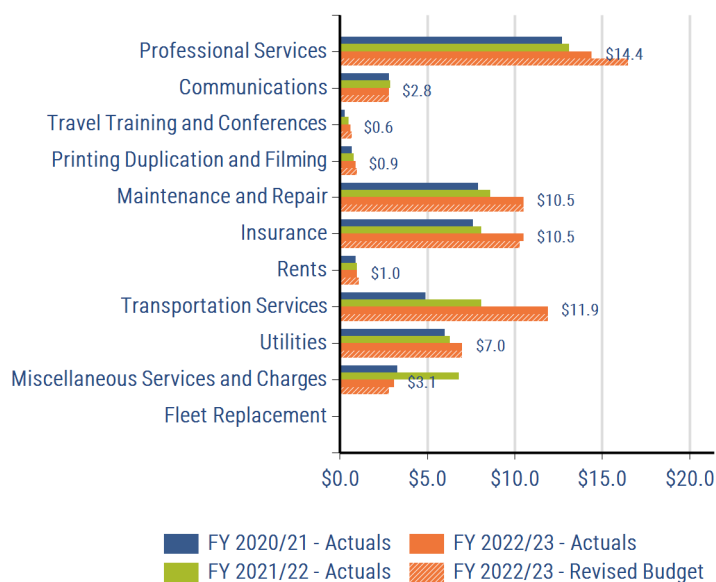
	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Salaries	\$102.1	\$107.5	\$112.8	\$113.7	\$0.9	1%
Overtime	7.7	10.2	10.2	10.3	-	-
Health/Dental	14.5	16.0	17.5	17.4	-	-
Fringe Benefits	7.7	8.5	8.8	9.1	0.3	3%
Retirement	27.2	75.3	49.3	48.4	(0.9)	(2%)
Contract Workers	0.2	0.2	0.9	0.3	(0.6)	nm
Personnel Services Total	\$159.4	\$217.8	\$199.5	\$199.3	(\$0.2)	0%

Personnel Services Citywide Adjustments

	FY 2022/23 Adopted Budget	FY 2022/23 Year-To-Date Saved/(Used)	Remaining
Citywide Pay Program	\$5.4	(\$3.1)	\$2.3
Vacancy Savings	(7.4)	11.0	-
Medical Leave Payouts	1.3	(1.0)	0.3
Vacation Leave Payouts	1.0	(1.0)	-
Vacation Trade Payouts	1.3	(1.1)	0.2
Compensation Other	10.4	(10.4)	-
Personnel Services Citywide Adjustments Total	\$11.9	(\$5.4)	-

Total Saved/(Used) YTD of (\$5.4) million: Expenses in Citywide Pay Program and Compensation Other were used to support employees salaries when evaluated against inflation impacts and to provide merit based pay increases to employees meeting or exceeding performance expectations. In addition, the city has achieved \$11 million in vacancy savings. This is partially offset by (\$3.1 million) in vacation and medical leave payouts and vacation trade payouts.

Contractual Services (Fiscal Year to Date: April 2023)



Actual to Revised Budget variance of \$2.0 million or 3%: Professional Services is favorable primarily due to delays in spending for large city projects. Miscellaneous Services and Charges is unfavorable due to expenses related to Scottsdale AZ Cares, which will be adjusted at year-end, and higher than expected credit card fees.

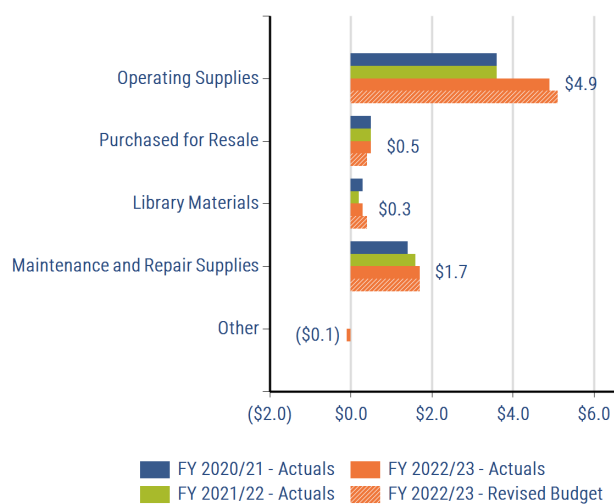
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2022/23	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Professional Services	\$12.7	\$13.1	\$14.4	\$16.5	\$2.1	13%
Communications	2.8	2.9	2.8	2.8	-	-
Travel Training and Conferences	0.3	0.5	0.6	0.7	0.1	11%
Printing Duplication and Filming	0.7	0.8	0.9	1.0	0.1	11%
Maintenance and Repair	7.9	8.6	10.5	10.5	-	-
Insurance	7.6	8.1	10.5	10.3	(0.1)	(1%)
Rents	0.9	1.0	1.0	1.1	0.2	14%
Transportation Services	4.9	8.1	11.9	11.9	-	-
Utilities	6.0	6.3	7.0	7.0	-	-
Miscellaneous Services and Charges	3.3	6.8	3.1	2.8	(0.3)	(11%)
Fleet Replacement	-	-	-	-	-	-
Contractual Services Total	\$47.1	\$56.4	\$62.7	\$64.8	\$2.0	3%

Contractual Services Citywide Adjustments

	FY 2022/23	FY 2022/23	
	Adopted Budget	Year-To-Date Used	Remaining
Fleet Replacement	\$8.1	(\$8.1)	\$ -
Fuel and Maint and Repair	6.0	(5.1)	0.9
Utilities	8.4	(7.0)	1.4
Contractual Services Citywide Adjustments Total	\$22.5	(\$20.2)	\$2.3

Total Saved/(Used) YTD of (\$20.2) million: Through April, utilities are trending higher due to increased water usage and higher than anticipated market rates for electric caused by inflation.

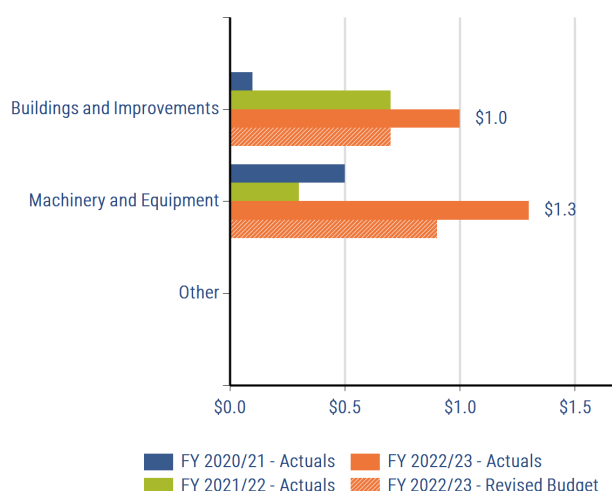
Commodities (Fiscal Year to Date: April 2023)



Actual to Revised Budget variance of \$0.1 million or 2%: Operating Supplies is favorable due to timing in purchasing of furniture & equipment purchases and ammunition for Police. Purchased for Resale is unfavorable due to higher than expected demand for product for resale, as well as timing of purchases needed earlier than expected for events at WestWorld. Library Materials is favorable due to timing of purchases.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Operating Supplies	\$3.6	\$3.6	\$4.9	\$5.1	\$0.2	4%
Purchased for Resale	0.5	0.5	0.5	0.4	(0.2)	(51%)
Library Materials	0.3	0.2	0.3	0.4	0.1	16%
Maintenance and Repair Supplies	1.4	1.6	1.7	1.7	-	-
Other	-	-	(0.1)	-	-	-
Commodities Total	\$5.6	\$5.9	\$7.4	\$7.5	\$0.1	2%

Capital Outlays (Fiscal Year to Date: April 2023)

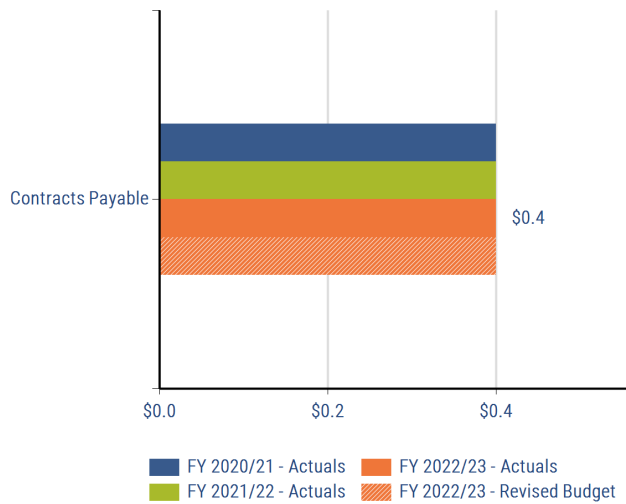


Actual to Revised Budget variance of (\$0.7) million or (46%): Buildings and Improvements is unfavorable due to unbudgeted Audio Visual (AV) Stadium project expenses related to Scottsdale AZ cares, where the budget will be trued-up at year-end. Machinery and Equipment is unfavorable due to AV equipment purchases for the Stadium project and also due to items ordered and budgeted in FY 2021/22, and arriving in FY 2022/23.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Buildings and Improvements	\$0.1	\$0.7	\$1.0	\$0.7	(\$0.3)	(51%)
Machinery and Equipment	0.5	0.3	1.3	0.9	(0.4)	(43%)
Other	-	-	-	-	-	n/a
Capital Outlays Total	\$0.6	\$0.9	\$2.3	\$1.6	(\$0.7)	(46%)

Contracts Payable & COPs (Fiscal Year to Date: April 2023)

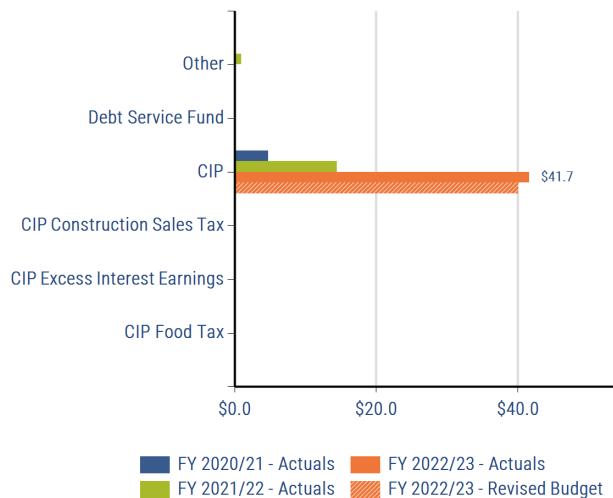
Actual to Revised Budget variance of \$0.0 million or 0%:
No explanation necessary.



	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Contracts Payable	\$0.4	\$0.4	\$0.4	\$0.4	\$ -	-
Contracts Payable & COPs Total	\$0.4	\$0.4	\$0.4	\$0.4	\$ -	-

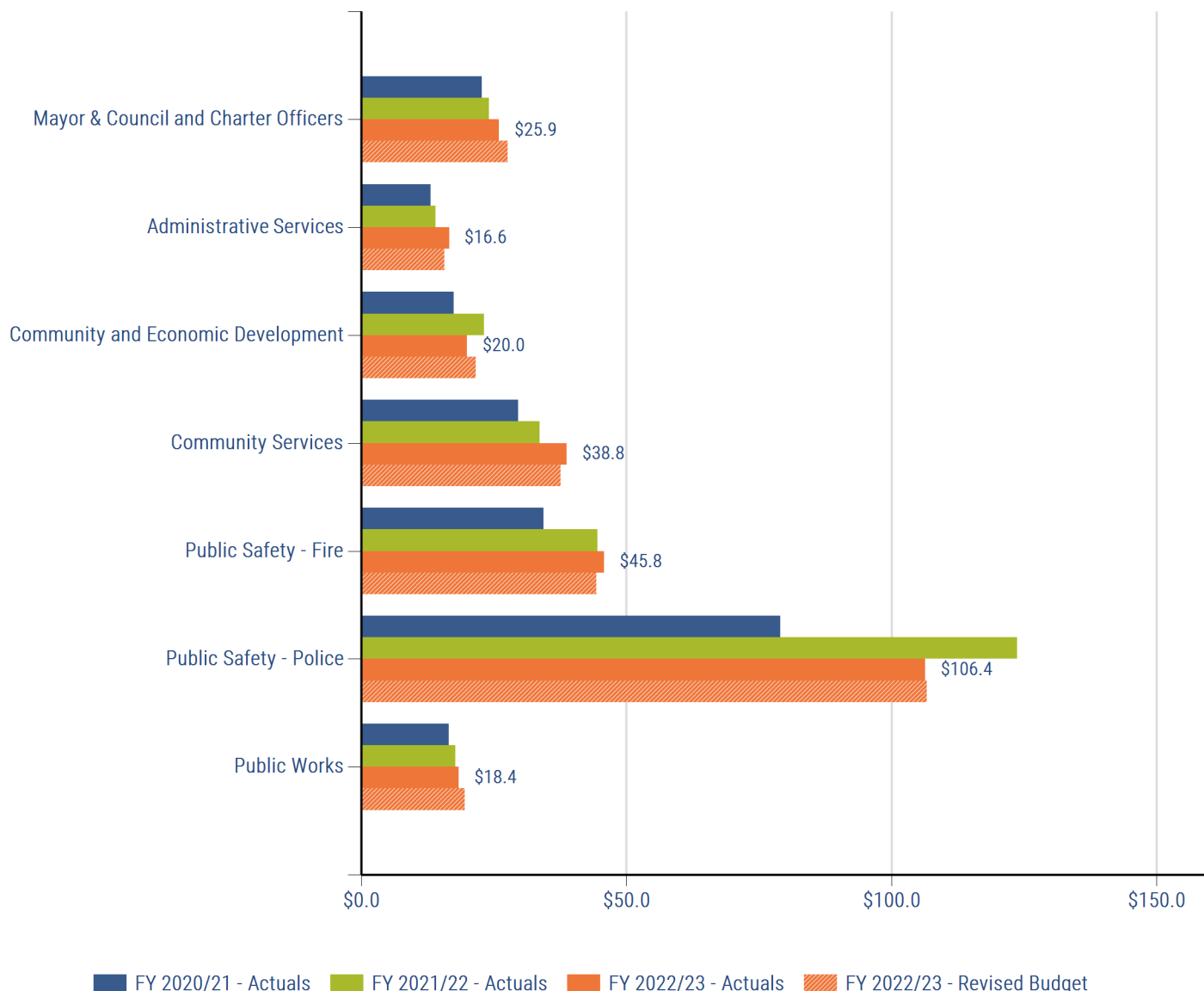
Transfers Out (Fiscal Year to Date: April 2023)

Actual to Revised Budget variance of (\$1.6) million or (4%):
Transfers Out - CIP is unfavorable due to an unbudgeted transfer that was approved by City Council at the November 21st City Council Meeting to authorize the purchase of four ambulances for Phase 1 of the Certificate of Necessity (CON), (Resolution No. 12660). Budget and Actuals for Transfers Out - CIP are significantly higher in FY 2022/23 than previous years due to planned budget transfers from the General Fund to CIP to be allocated towards various CIP and Bond 2019 projects that were recognized to have shortfalls during the construction process.



	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2022/23 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Other	\$ -	\$1.0	\$ -	\$ -	\$ -	n/a
Debt Service Fund	-	-	-	-	-	-
CIP	4.8	14.5	41.7	40.1	(1.6)	(4%)
CIP Construction Sales Tax	-	-	-	-	-	-
CIP Excess Interest Earnings	-	-	-	-	-	-
CIP Food Tax	-	-	-	-	-	-
Transfers Out Total	\$4.8	\$15.5	\$41.8	\$40.1	(\$1.6)	(4%)

Division Expenditures (Fiscal Year to Date: April 2023)



	FY 2020/21	FY 2021/22	FY 2022/23	FY 2022/23	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Mayor & Council and Charter Officers	\$22.7	\$24.1	\$25.9	\$27.6	\$1.6	6%
Administrative Services	13.1	14.0	16.6	15.7	(0.9)	(6%)
Community and Economic Development	17.5	23.2	20.0	21.7	1.7	8%
Community Services	29.6	33.7	38.8	37.6	(1.2)	(3%)
Public Safety - Fire	34.4	44.6	45.8	44.3	(1.5)	(3%)
Public Safety - Police	79.0	123.7	106.4	106.7	0.3	0%
Public Works	16.5	17.7	18.4	19.6	1.2	6%
Total	\$212.8	\$281.0	\$271.9	\$273.1	\$1.2	0%

Actual to Revised Budget variance of \$1.2 million or 0%:

Mayor & Council and Charter Officers is favorable due to: 1) a delay in replacing the outdated Enterprise Resource Planning (ERP) system; 2) timing on citizen focused projects; and 3) vacancy savings and lower salary rates for newer employees than those they replaced.

Administrative Services is unfavorable due to: 1) an Audio Visual (AV) Stadium project expense; 2) IT timing issue with the Active Network maintenance; 3) charges for City Memberships in IT services are higher than expected; and 4) expenses for storage maintenance related to firewall security.

Community and Economic Development is favorable due to: 1) savings from contractual services 2) delays in spending in the development of a storm water master plan; 3) delays in painting city-owned building structures; and 4) the timing of Super-Bowl-related expenses.

Community Services is unfavorable due primarily to 1) a delay in transferring AZ CARES funds; 2) unexpected manure haul-off charges at WestWorld; and 3) higher than expected credit card fees.

Public Safety - Fire is unfavorable due to: 1) refunds made on behalf of PSPRS to members due to a change in the member contribution rate; and 2) increased overtime costs caused by short staffing levels.

Public Works is favorable due to: 1) a reduction in routine services and day porter assignments; and 2) moving projects to the CIP to properly capitalize the assets per Accounting standards.