

Monthly Financial Report

**Fiscal Year to Date as
of August 31, 2020**

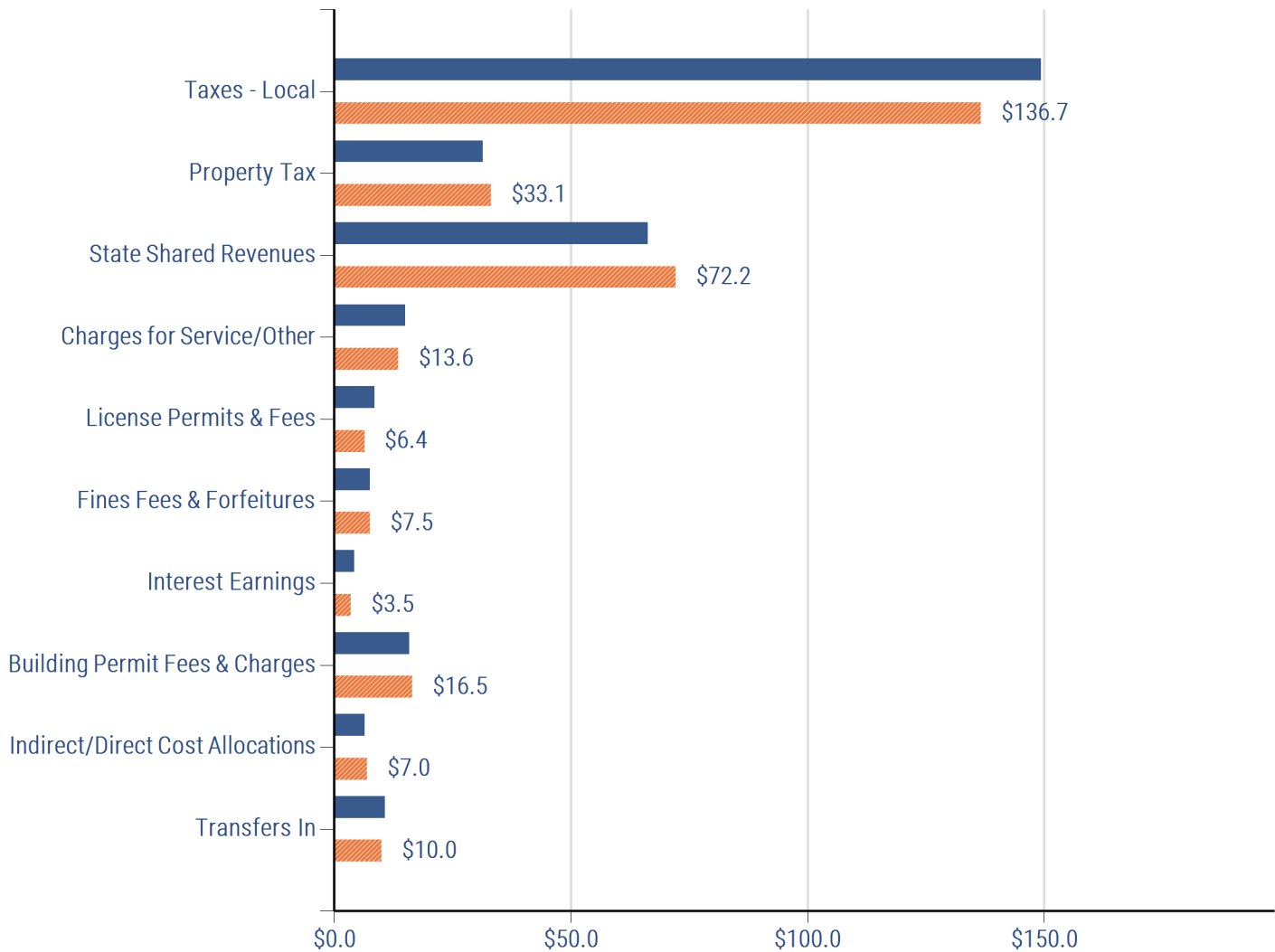
Report to the City Council
Prepared by the City Treasurer
October 20, 2020



Sources

General Fund

Twelve Months: Fiscal Year



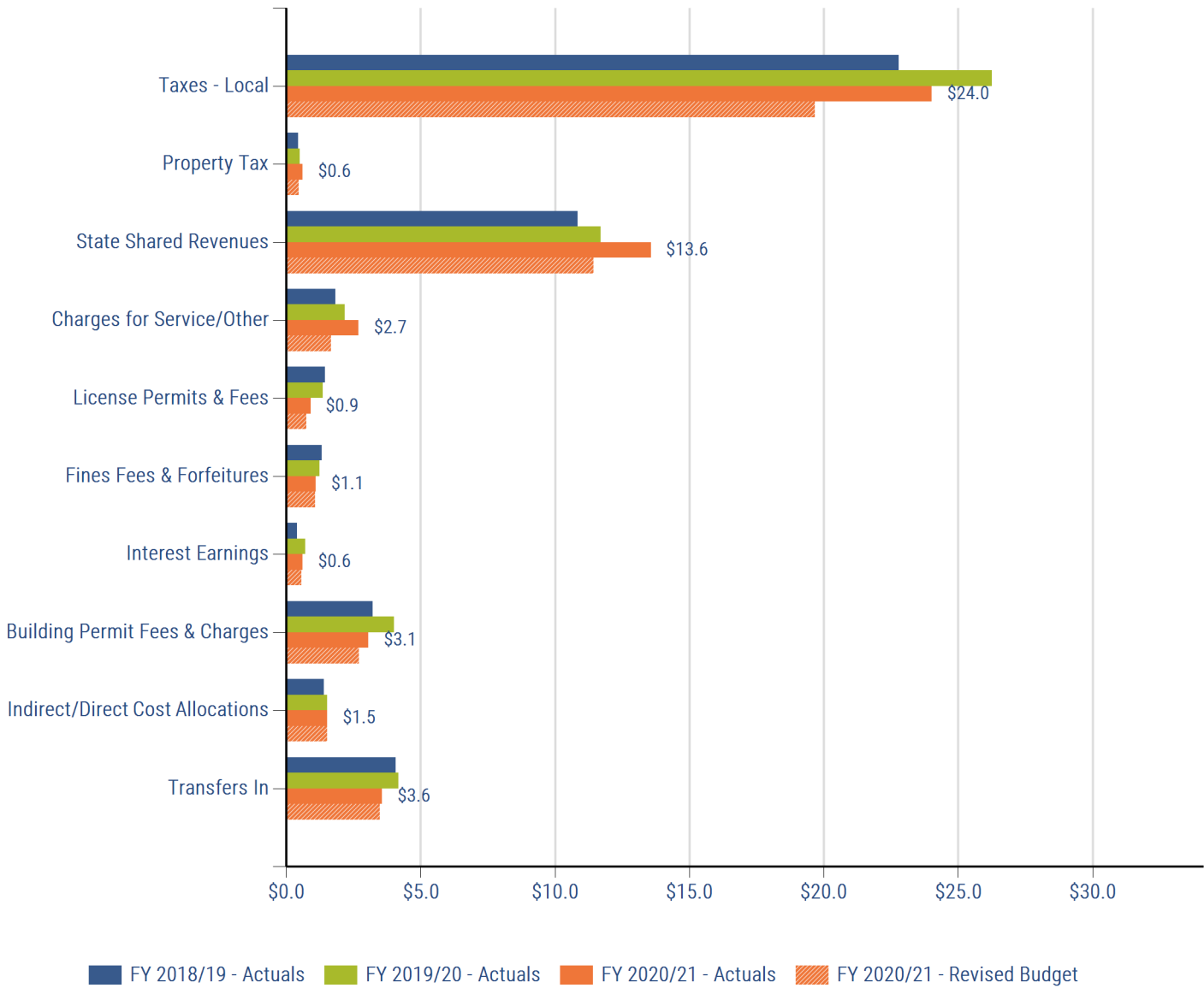
■ FY 2018/19 - Actuals
 ■ FY 2019/20 - Actuals
 ■ FY 2020/21 - Revised Budget

	FY 2018/19 <u>Actuals</u>	FY 2019/20 <u>Actuals</u>	FY 2020/21 <u>Revised Budget</u>
Taxes - Local	\$149.3	n/a	\$136.7
Property Tax	31.4	n/a	33.1
State Shared Revenues	66.2	n/a	72.2
Charges for Service/Other	14.9	n/a	13.6
License Permits & Fees	8.5	n/a	6.4
Fines Fees & Forfeitures	7.5	n/a	7.5
Interest Earnings	4.3	n/a	3.5
Building Permit Fees & Charges	15.9	n/a	16.5
Indirect/Direct Cost Allocations	6.5	n/a	7.0
Transfers In	10.7	n/a	10.0
Total Sources	\$315.2	n/a	\$306.4

Note: FY 2019/20 twelve month actuals are not available at this time. Once completed, they will be included within the report.



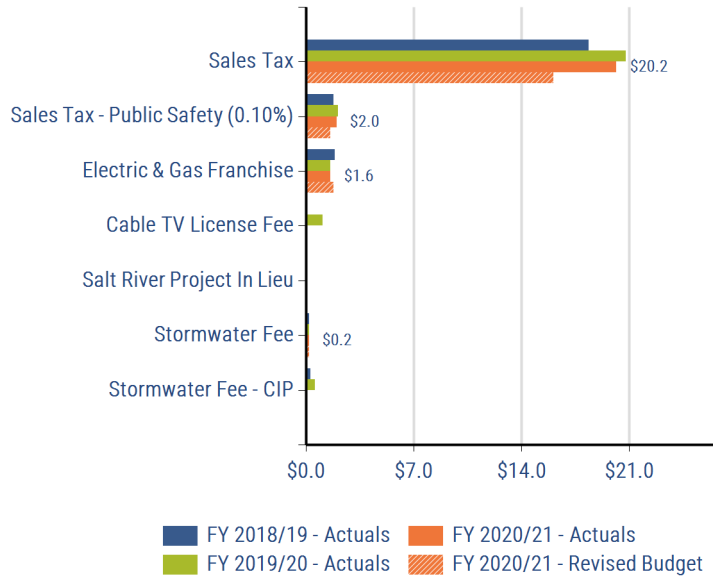
Sources (Fiscal Year to Date: August 2020)



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Taxes - Local	\$22.8	\$26.3	\$24.0	\$19.7	\$4.3	22%
Property Tax	0.4	0.5	0.6	0.5	0.1	29%
State Shared Revenues	10.9	11.7	13.6	11.4	2.1	19%
Charges for Service/Other	1.8	2.2	2.7	1.7	1.0	62%
License Permits & Fees	1.5	1.4	0.9	0.7	0.2	23%
Fines Fees & Forfeitures	1.3	1.2	1.1	1.1	-	-
Interest Earnings	0.4	0.7	0.6	0.6	-	-
Building Permit Fees & Charges	3.2	4.0	3.1	2.7	0.4	13%
Indirect/Direct Cost Allocations	1.4	1.5	1.5	1.5	-	-
Transfers In	4.1	4.2	3.6	3.5	0.1	3%
Total Sources	\$47.8	\$53.6	\$51.7	\$43.4	\$8.3	19%



Taxes - Local (Fiscal Year to Date: August 2020)

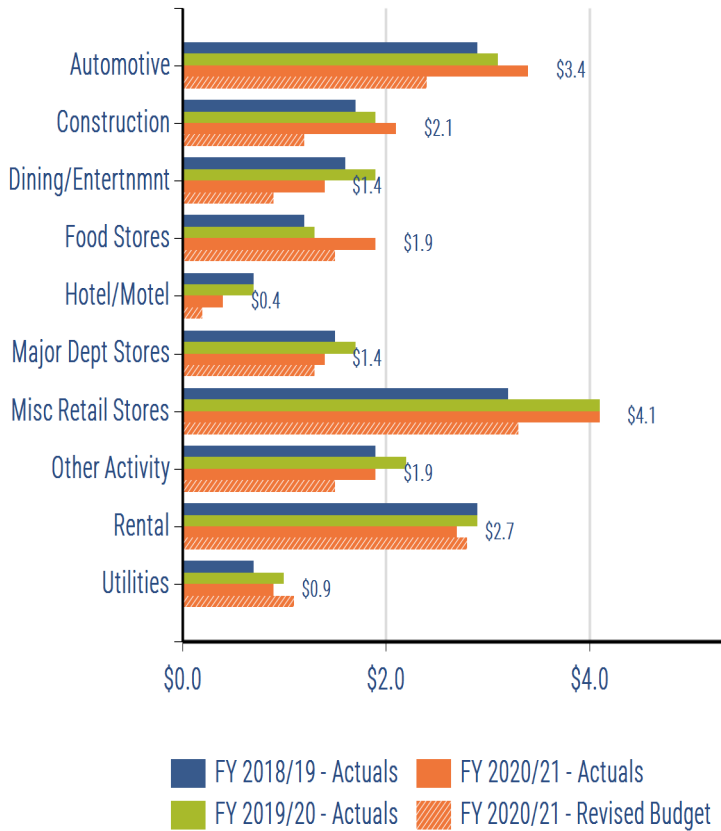


Actual to Revised Budget variance of \$4.3 million or 22%:
 The favorable variance is primarily due to Sales Tax. See detailed Sales Tax information on page 5. Electric & Gas Franchise is unfavorable due to an APS quarterly franchise payment coming in lower than expected.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Sales Tax	\$18.4	\$20.8	\$20.2	\$16.1	\$4.1	26%
Sales Tax - Public Safety (0.10%)	1.8	2.1	2.0	1.6	0.4	26%
Electric & Gas Franchise	1.9	1.6	1.6	1.8	(0.2)	(12%)
Cable TV License Fee	-	1.1	-	-	-	-
Salt River Project In Lieu	0.1	-	-	-	-	-
Stormwater Fee	0.2	0.2	0.2	0.2	-	-
Stormwater Fee - CIP	0.3	0.6	-	-	-	-
Taxes - Local Total	\$22.8	\$26.3	\$24.0	\$19.7	\$4.3	22%



Sales Tax (Fiscal Year to Date: August 2020)

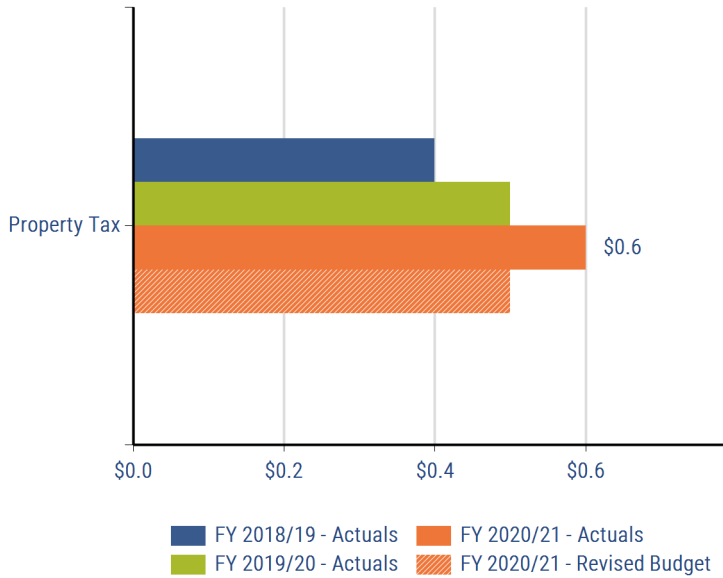


Actual to Revised Budget variance of \$4.1 million or 26%:
 While variances are now more often derived from revenue fluctuations within individual Sales Tax categories, Sales Tax can still be influenced by the unpredictability of the timing in collection by Arizona Department of Revenue. The favorable variance is the result of the following: 1) Automotive – primarily the timing of tax returns and some car dealers doing better than expected; 2) Construction – unanticipated increases in construction activity; 3) Dining/Entertainment – restaurants doing better than anticipated with their reduced capacity as a result of the COVID-19 pandemic; 4) Food Stores – more people eating at home due to the COVID-19 pandemic and the timing of tax returns; 5) Hotel/Motel - hotels doing better than anticipated with less people traveling, and an increase in bookings with short term vacation rental properties; 6) Major Dept Stores – normal business fluctuations; 7) Misc Retail Stores - increased software sales and additional revenue from online marketplace facilitators and remote sellers; and 8) Other Activity – increase in taxable sales from computer software and hardware wholesalers and manufacturers. The favorable variance would have been greater but is being offset by: 1) Rental - less rents being collected by commercial and residential properties due to the COVID-19 pandemic. Additionally, personal property rentals are showing a decrease compared to a year ago; and 2) Utilities – the timing of tax returns.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Automotive	\$2.9	\$3.1	\$3.4	\$2.4	\$1.0	44%
Construction	1.7	1.9	2.1	1.2	0.9	77%
Dining/Entertainment	1.6	1.9	1.4	0.9	0.5	61%
Food Stores	1.2	1.3	1.9	1.5	0.5	31%
Hotel/Motel	0.7	0.7	0.4	0.2	0.2	97%
Major Dept Stores	1.5	1.7	1.4	1.3	0.1	6%
Misc Retail Stores	3.2	4.1	4.1	3.3	0.8	23%
Other Activity	1.9	2.2	1.9	1.5	0.5	34%
Rental	2.9	2.9	2.7	2.8	(0.1)	(5%)
Utilities	0.7	1.0	0.9	1.1	(0.2)	(19%)
Sales Tax Total	\$18.4	\$20.8	\$20.2	\$16.1	\$4.1	26%



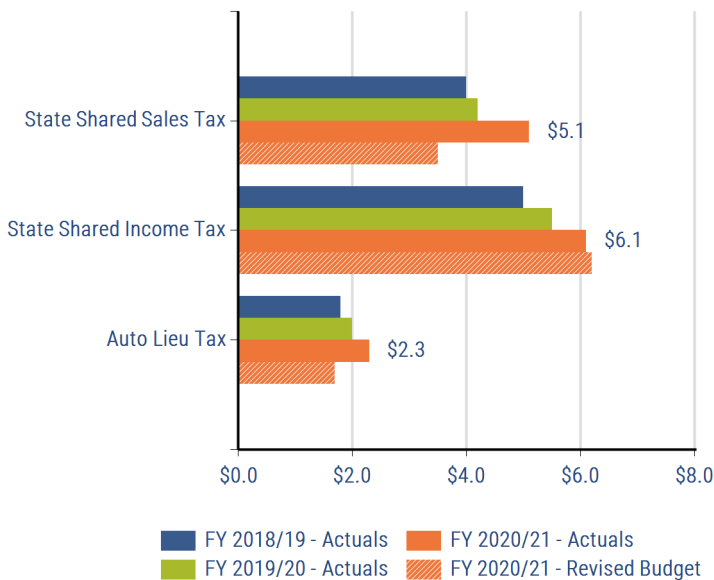
Property Tax (Fiscal Year to Date: August 2020)



Actual to Revised Budget variance of \$0.1 million or 29%: Favorable variance is due to the budget spread, which is based on the way people paid on average over the last two years and may vary year over year.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Property Tax	\$0.4	\$0.5	\$0.6	\$0.5	\$0.1	29%
Property Tax Total	\$0.4	\$0.5	\$0.6	\$0.5	\$0.1	29%

State Shared Revenues (Fiscal Year to Date: August 2020)

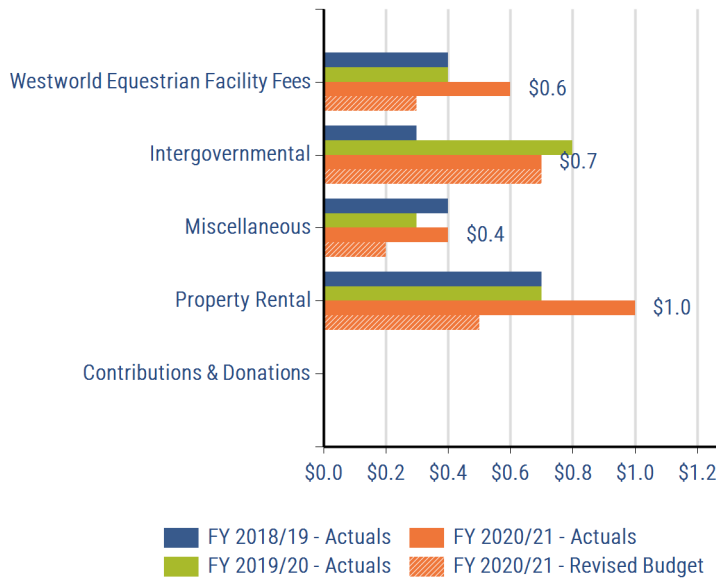


Actual to Revised Budget variance of \$2.1 million or 19%: State Shared Sales Tax is favorable due to better than expected revenue brought in and shared with cities than originally expected based on the economic conditions caused by the COVID-19 pandemic. Auto Lieu is favorable due to higher than expected vehicle sales.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
State Shared Sales Tax	\$4.0	\$4.2	\$5.1	\$3.5	\$1.6	44%
State Shared Income Tax	5.0	5.5	6.1	6.2	-	-
Auto Lieu Tax	1.8	2.0	2.3	1.7	0.6	36%
State Shared Revenues Total	\$10.9	\$11.7	\$13.6	\$11.4	\$2.1	19%



Charges for Service/Other (Fiscal Year to Date: August 2020)

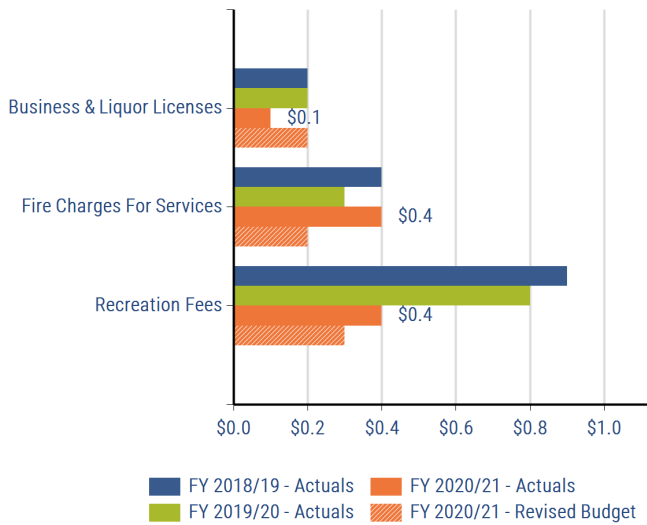


Actual to Revised Budget variance of \$1.0 million or 62%: Westworld Equestrian Facility Fees is favorable due to the timing of receipts of payments for rentals of WestWorld facilities. Miscellaneous is favorable mainly due to recovery reimbursements from the state and Maricopa County for costs related to assistance Public Safety - Fire provided in response to fires around Arizona. Property Rental is favorable due to advanced billings for cell tower leases and the fourth quarter FY 2019/20 Tournament Player's Club payment which was not paid until FY 2020/21.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Westworld Equestrian Facility Fees	\$0.4	\$0.4	\$0.6	\$0.3	\$0.4	nm
Intergovernmental	0.3	0.8	0.7	0.7	-	-
Miscellaneous	0.4	0.3	0.4	0.2	0.2	nm
Property Rental	0.7	0.7	1.0	0.5	0.5	nm
Contributions & Donations	-	-	-	-	-	-
Charges for Service/Other Total	\$1.8	\$2.2	\$2.7	\$1.7	\$1.0	62%



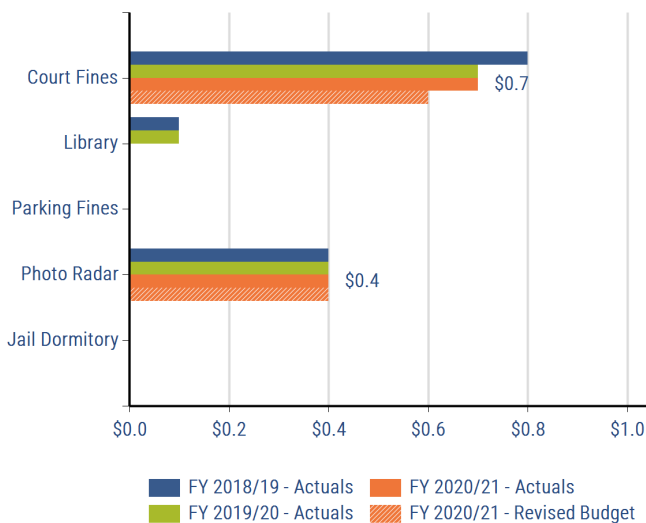
License Permits & Fees (Fiscal Year to Date: August 2020)



Actual to Revised Budget variance of \$0.2 million or 23%: Fire Charges For Services is favorable due to an FY 2019/20 ambulance contract payment received and recorded in FY 2020/21. Recreation Fees is favorable due to increased lessons offered and pool "drop-in" activity than anticipated at aquatic facilities and a higher than expected number of registrations received for and sessions offered for the city's summer camp programs.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Business & Liquor Licenses	\$0.2	\$0.2	\$0.1	\$0.2	\$ -	-
Fire Charges For Services	0.4	0.3	0.4	0.2	0.1	47%
Recreation Fees	0.9	0.8	0.4	0.3	0.1	21%
License Permits & Fees Total	\$1.5	\$1.4	\$0.9	\$0.7	\$0.2	23%

Fines Fees & Forfeitures (Fiscal Year to Date: August 2020)



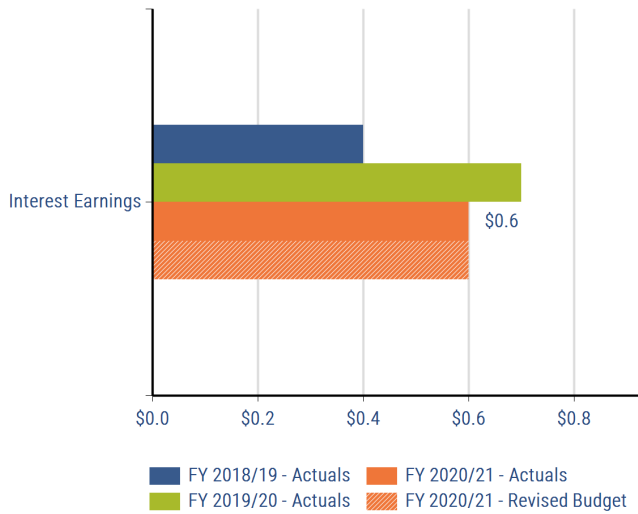
Actual to Revised Budget variance of \$0.0 million or 0%: Court Fines is favorable due to higher base fines revenue than expected.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Court Fines	\$0.8	\$0.7	\$0.7	\$0.6	\$0.1	19%
Library	0.1	0.1	-	-	-	-
Parking Fines	-	-	-	-	-	-
Photo Radar	0.4	0.4	0.4	0.4	-	-
Jail Dormitory	-	-	-	-	-	-
Fines Fees & Forfeitures Total	\$1.3	\$1.2	\$1.1	\$1.1	\$ -	-



Interest Earnings (Fiscal Year to Date: August 2020)

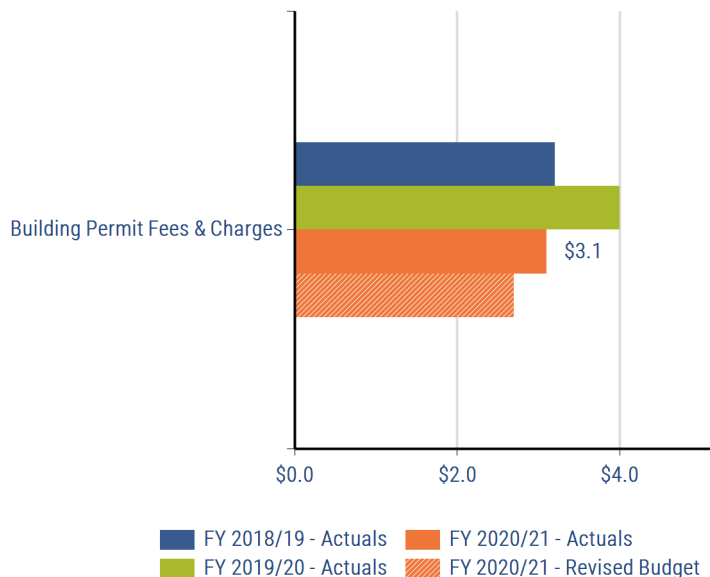
Actual to Revised Budget variance of \$0.0 million or 0%:
No explanation necessary.



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Interest Earnings	\$0.4	\$0.7	\$0.6	\$0.6	\$ -	-
Interest Earnings Total	\$0.4	\$0.7	\$0.6	\$0.6	\$ -	-

Building Permit Fees & Charges (Fiscal Year to Date: August 2020)

Actual to Revised Budget variance of \$0.4 million or 13%:
The favorable variance is mostly due to a change in the timing of recording Right-of-Way fees. The variance would have been greater but is being offset by lower revenue collected from Building Permits, Development Application Fees, and Plan Review Fees than anticipated due to lower construction activity.

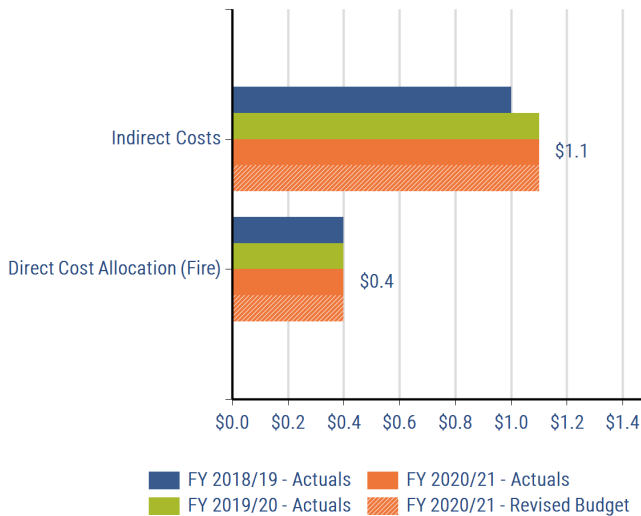


	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Building Permit Fees & Charges	\$3.2	\$4.0	\$3.1	\$2.7	\$0.4	13%
Building Permit Fees & Charges Total	\$3.2	\$4.0	\$3.1	\$2.7	\$0.4	13%



Indirect/Direct Cost Allocations (Fiscal Year to Date: August 2020)

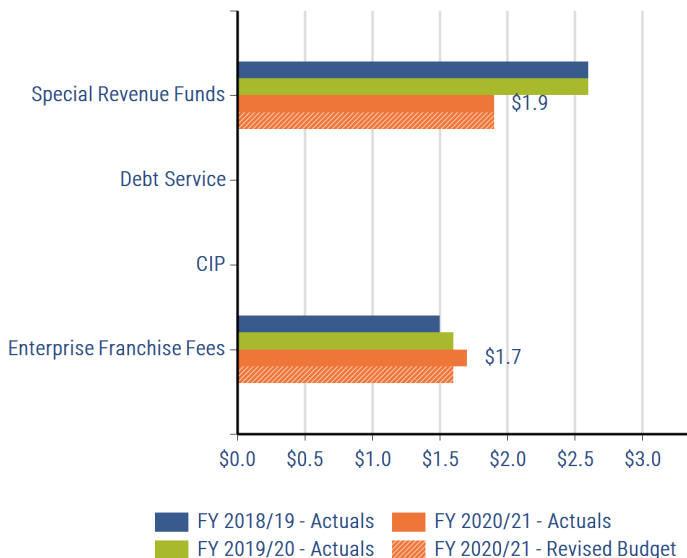
Actual to Revised Budget variance of \$0.0 million or 0%:
No explanation necessary.



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Indirect Costs	\$1.0	\$1.1	\$1.1	\$1.1	\$ -	-
Direct Cost Allocation (Fire)	0.4	0.4	0.4	0.4	-	-
Indirect/Direct Cost Allocations Total	\$1.4	\$1.5	\$1.5	\$1.5	\$ -	-

Transfers In (Fiscal Year to Date: August 2020)

Actual to Revised Budget variance of \$0.1 million or 3%:
Enterprise Franchise Fees is favorable due to more revenue collected in the Water & Water Reclamation Fund than anticipated, which consequently affects the transfers into the General Fund. The increase is a result of greater water deliveries compared to the three year running average.



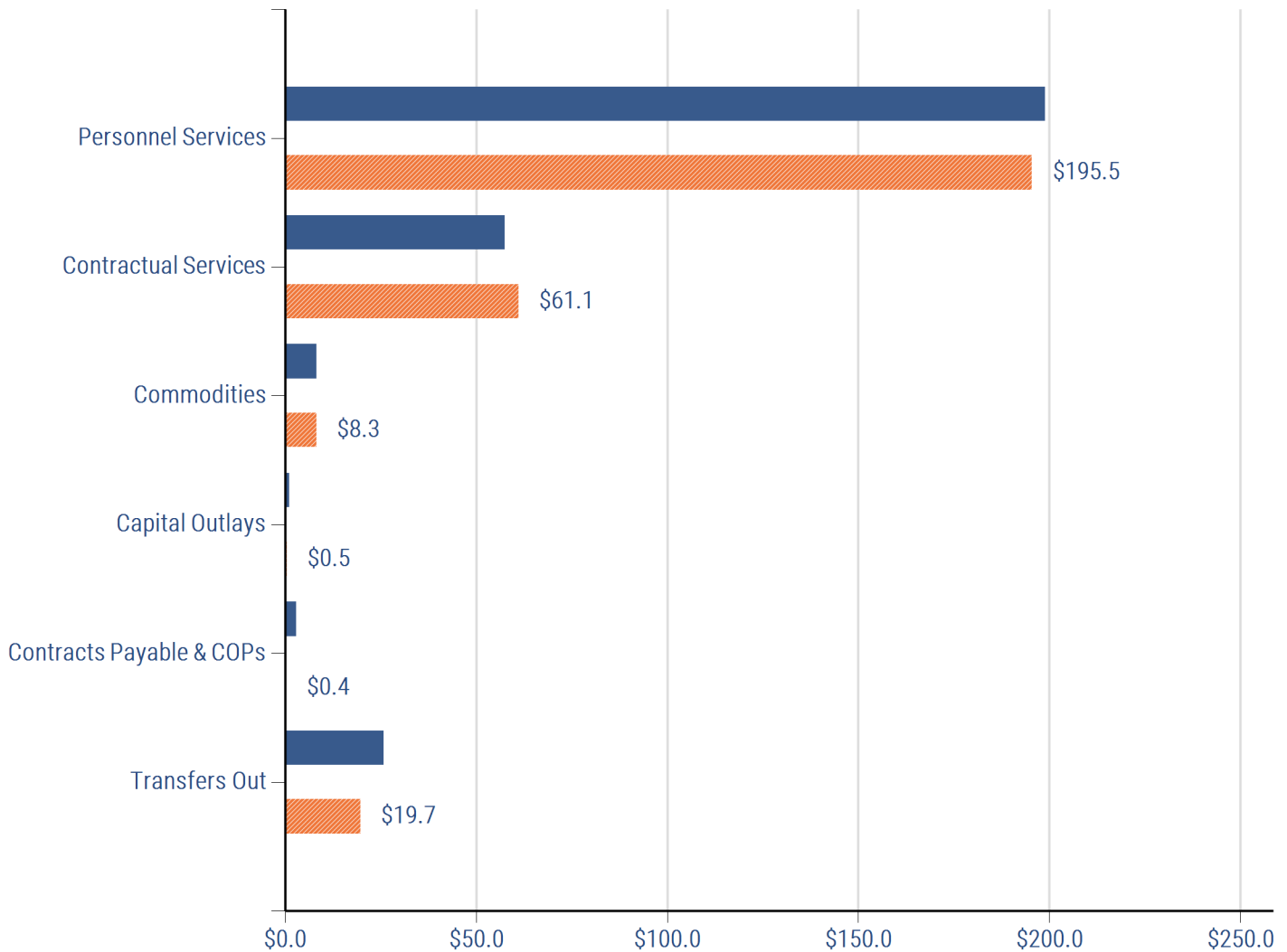
	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Special Revenue Funds	\$2.6	\$2.6	\$1.9	\$1.9	\$ -	-
Debt Service	-	-	-	-	-	-
CIP	-	-	-	-	-	-
Enterprise Franchise Fees	1.5	1.6	1.7	1.6	0.1	6%
Transfers In Total	\$4.1	\$4.2	\$3.6	\$3.5	\$0.1	3%



Uses

General Fund

Twelve Months: Fiscal Year



■ FY 2018/19 - Actuals
 ■ FY 2019/20 - Actuals
 ■ *FY 2020/21 - Revised Budget

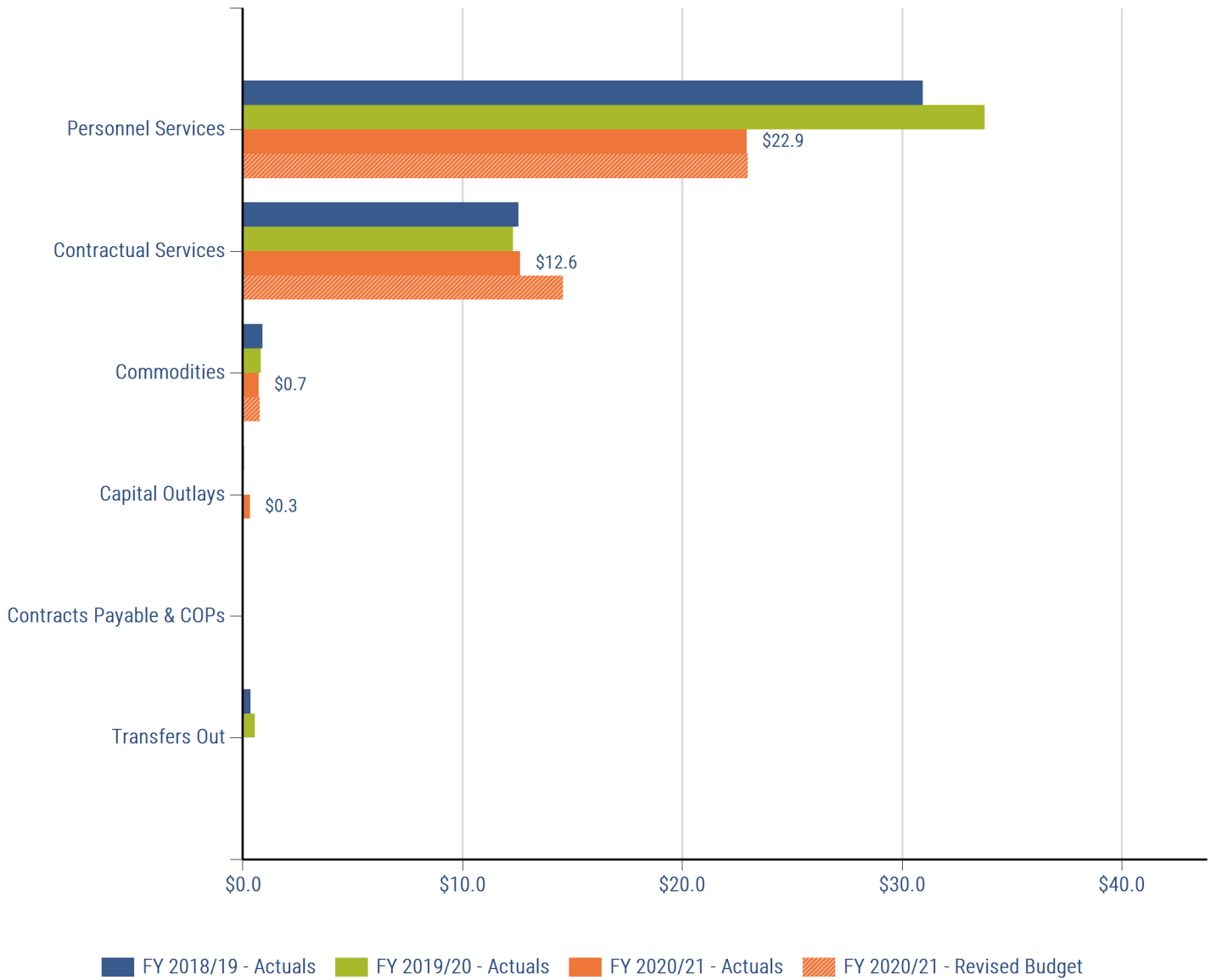
	FY 2018/19 <u>Actuals</u>	FY 2019/20 <u>Actuals</u>	FY 2020/21 <u>Revised Budget</u>
Personnel Services	\$198.9	n/a	\$195.5
Contractual Services	57.4	n/a	61.1
Commodities	8.3	n/a	8.3
Capital Outlays	1.0	n/a	0.5
Contracts Payable & COPs	2.9	n/a	0.4
Transfers Out	25.8	n/a	19.7
Total Uses	\$294.3	n/a	\$285.4

*Includes budgeted vacancy savings net of Leave Accrual Payouts, Utilities, Fleet Maintenance and Fuel costs.

Note: FY 2019/20 twelve month actuals are not available at this time. Once completed, they will be included within the report.



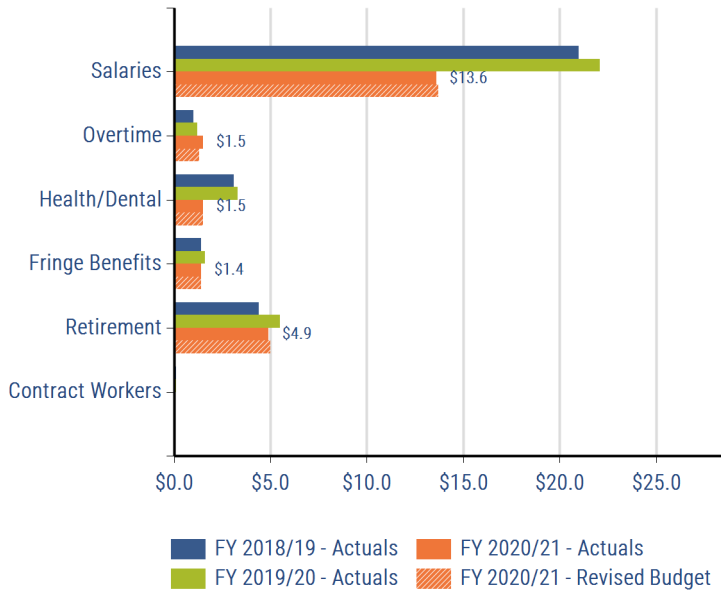
Uses (Fiscal Year to Date: August 2020)



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Personnel Services	\$31.0	\$33.8	\$22.9	\$23.0	\$ -	-
Contractual Services	12.6	12.3	12.6	14.6	2.0	13%
Commodities	0.9	0.8	0.7	0.8	-	-
Capital Outlays	0.1	-	0.3	-	(0.3)	nm
Contracts Payable & COPs	-	-	-	-	-	-
Transfers Out	0.4	0.6	-	-	-	-
Total Uses	\$44.8	\$47.5	\$36.6	\$38.3	\$1.7	4%



Personnel Services (Fiscal Year to Date: August 2020)



Actual to Revised Budget variance of \$0.0 million or 0%: Salaries is favorable due to rank promotions in Public Safety - Police, with replacement employees coming in at a lower rate than the person who was promoted and less than estimated other compensations such as specialty pay and translator pay for Public Safety – Fire. The favorable variance would have been greater but is being offset by unbudgeted emergency sick leave costs related to COVID-19 and the need to pay additional part time wages as a result of more activity than anticipated for learn to swim and other community programs. Overtime is unfavorable primarily due to 25 firefighters out of work as a result of COVID-19, workers comp, off duty injury and FMLA. Additionally, while firefighters were being tested, they were required to stay home, and overtime needed to be used to keep trucks staffed. It was also due to covering apparatuses while the wildland fire team prepared for the fire season which is worse than usual due to the dry conditions we are currently facing.

	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Salaries	\$21.0	\$22.1	\$13.6	\$13.7	\$0.2	1%
Overtime	1.0	1.2	1.5	1.3	(0.2)	(20%)
Health/Dental	3.1	3.3	1.5	1.5	-	-
Fringe Benefits	1.4	1.6	1.4	1.4	-	-
Retirement	4.4	5.5	4.9	5.0	0.1	2%
Contract Workers	0.1	0.1	-	-	-	-
Personnel Services Total	\$31.0	\$33.8	\$22.9	\$23.0	\$ -	-

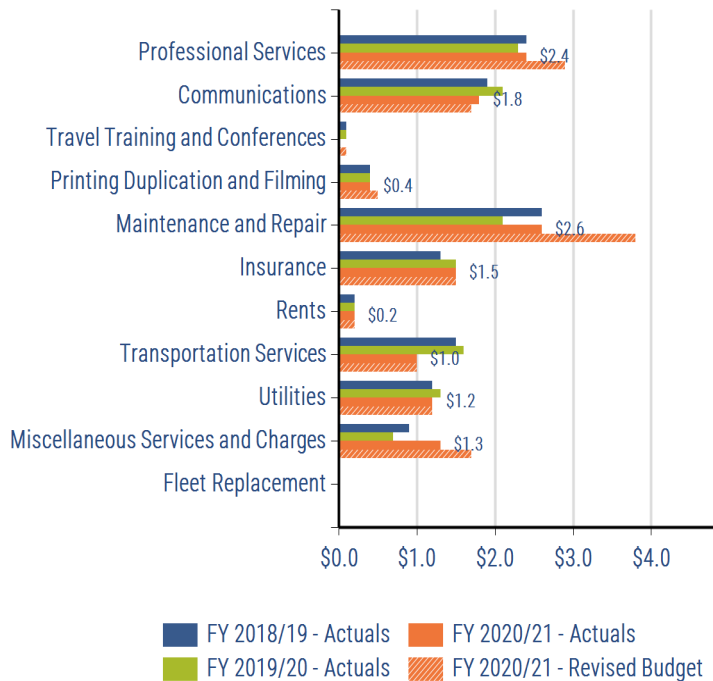
Personnel Services Macro Adjustments

	FY 2020/21	FY 2020/21	
	Adopted Budget	Year-To-Date Saved/(Used)	Remaining
Vacancy Savings	(4.0)	0.7	(3.4)
Medical Leave Payouts	1.2	(0.2)	1.0
Vacation Leave Payouts	0.7	(0.1)	0.6
PSPRS DROP Savings	-	0.1	0.1
Personnel Services Macro Adjustments Total	(\$2.1)	\$0.4	(\$1.7)

Total Saved/(Used) YTD of \$0.4 million: The city has achieved \$0.7 million in vacancy savings year-to-date offset by (\$0.3) million in vacation and medical leave payouts.



Contractual Services (Fiscal Year to Date: August 2020)



Actual to Revised Budget variance of \$2.0 million or 13%: Professional Services is favorable primarily due to the timing of invoices for Custodial Service contracts. It is also due to lower Jail Services contract costs as a result of fewer offenders being arrested and sent to Maricopa County Jail in an attempt to mitigate the spread of COVID-19. Communications is unfavorable due to the timing of cell phone service and Regional Wireless Cooperative (RWC) invoices in Public Safety – Police. Maintenance and Repair is favorable mainly due to the timing on the payment of the Microsoft invoice, which was processed the first week in September instead of in August, and to a delay in the radio maintenance invoice that was not received for payment in August. It is also due to the timing of subscriptions for Bibliotheca maintenance for Library Services and lower than expected costs for maintenance and mowing services. Miscellaneous Services and Charges is favorable due to the timing of invoices for the fire records program and for the Phoenix Dispatch contract and the elimination of summer excursions planned for Youth Development Summer Camp programs as a result of the COVID-19 pandemic.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Professional Services	\$2.4	\$2.3	\$2.4	\$2.9	\$0.5	18%
Communications	1.9	2.1	1.8	1.7	(0.2)	(10%)
Travel Training and Conferences	0.1	0.1	-	0.1	-	-
Printing Duplication and Filming	0.4	0.4	0.4	0.5	-	-
Maintenance and Repair	2.6	2.1	2.6	3.8	1.1	30%
Insurance	1.3	1.5	1.5	1.5	-	-
Rents	0.2	0.2	0.2	0.2	-	-
Transportation Services	1.5	1.6	1.0	1.0	-	-
Utilities	1.2	1.3	1.2	1.2	-	-
Miscellaneous Services and Charges	0.9	0.7	1.3	1.7	0.4	25%
Fleet Replacement	-	-	-	-	-	-
Contractual Services Total	\$12.6	\$12.3	\$12.6	\$14.6	\$2.0	13%

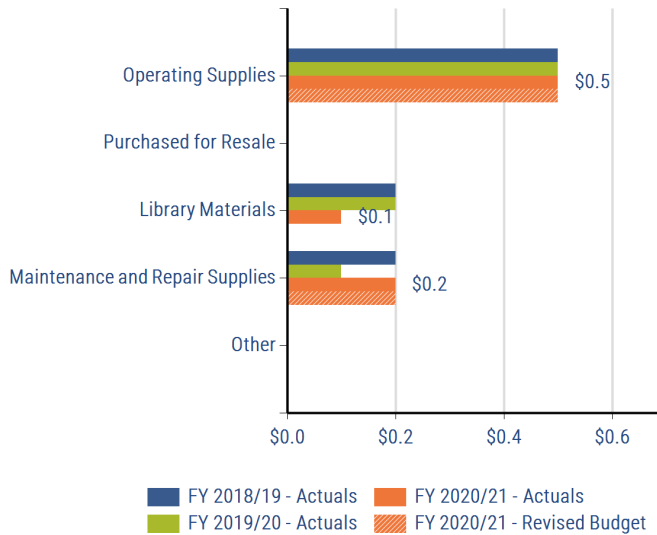
Contractual Services Macro Adjustments

	FY 2020/21 Adopted Budget	FY 2020/21 Year-To-Date	
		Used	Remaining
Fuel and Maint and Repair	4.5	(0.7)	3.8
Utilities	8.6	(1.2)	7.3
Contractual Services Macro Adjustments Total	\$14.8	(\$3.6)	\$11.1

Total Saved/(Used) YTD of (\$3.6) million: Fuel and Maint and Repair and Utilities are budgeted on a macro level. Budgeting on a macro level is a tool used by the Budget Department to more accurately track how expenses are occurring by each Division.



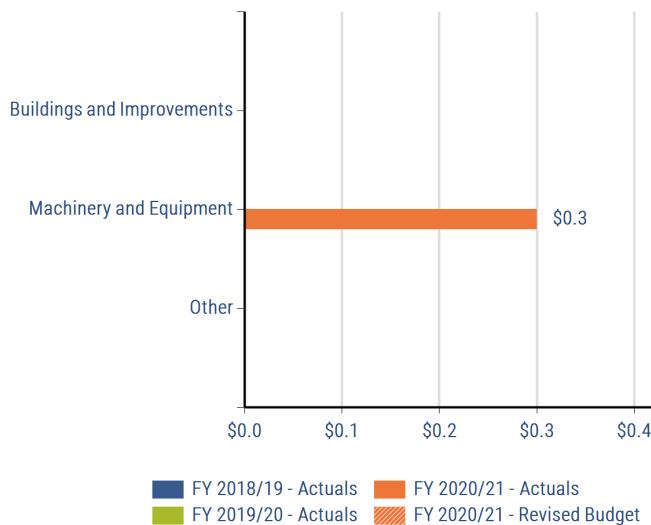
Commodities (Fiscal Year to Date: August 2020)



Actual to Revised Budget variance of \$0.0 million or 0%: Operating Supplies is favorable due to lower than anticipated expenses for sod/sand supplies for the fields at Scottsdale Sport Complex, less need for plant materials at various locations throughout the city and lower expenses due to the Story Time Room at Civic Center library not being utilized currently as a result of the COVID-19 pandemic.

	<u>FY 2018/19 Actuals</u>	<u>FY 2019/20 Actuals</u>	<u>FY 2020/21 Actuals</u>	<u>FY 2020/21 Revised Budget</u>	<u>Actual vs. Budget Favorable / (Unfavorable)</u>	
					<u>Amount</u>	<u>Percent</u>
Operating Supplies	\$0.5	\$0.5	\$0.5	\$0.5	\$0.1	10%
Purchased for Resale	-	-	-	-	-	-
Library Materials	0.2	0.2	0.1	-	-	-
Maintenance and Repair Supplies	0.2	0.1	0.2	0.2	-	-
Other	-	-	-	-	-	-
Commodities Total	\$0.9	\$0.8	\$0.7	\$0.8	\$ -	-

Capital Outlays (Fiscal Year to Date: August 2020)



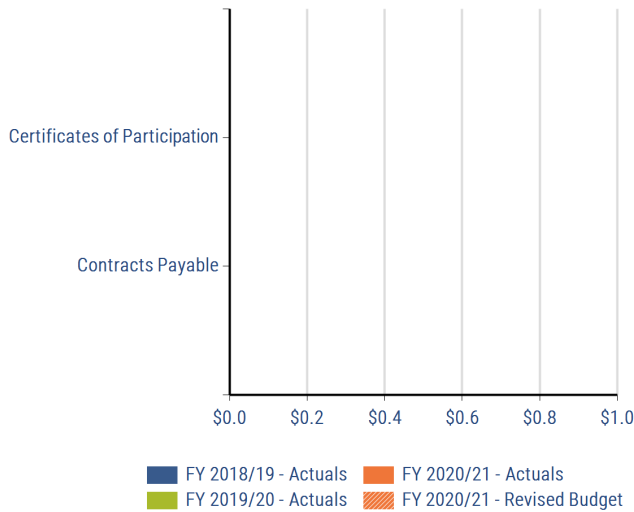
Actual to Revised Budget variance of (\$0.3) million or 0%: Machinery and Equipment is unfavorable due to the timing of the purchase of a fire truck which was budgeted in September.

	<u>FY 2018/19 Actuals</u>	<u>FY 2019/20 Actuals</u>	<u>FY 2020/21 Actuals</u>	<u>FY 2020/21 Revised Budget</u>	<u>Actual vs. Budget Favorable / (Unfavorable)</u>	
					<u>Amount</u>	<u>Percent</u>
Buildings and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-
Machinery and Equipment	-	-	0.3	-	(0.3)	nm
Other	-	-	-	-	-	-
Capital Outlays Total	\$0.1	\$0.0	\$0.3	\$0.0	(\$0.3)	nm



Contracts Payable & COPs (Fiscal Year to Date: August 2020)

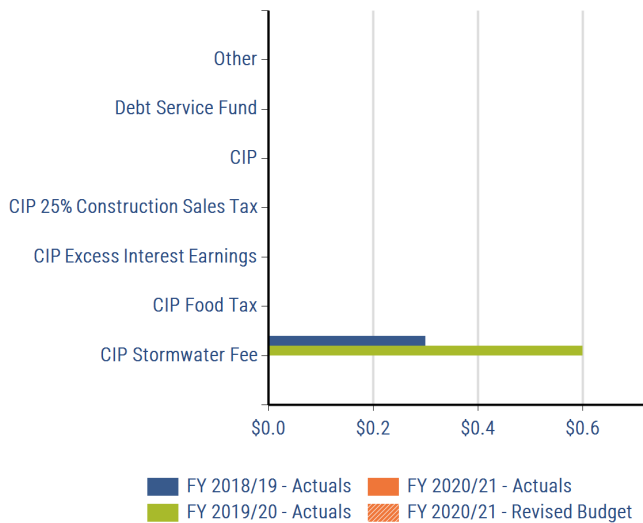
Actual to Revised Budget variance of \$0.0 million or 0%:
No explanation necessary.



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 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: August 2020)

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

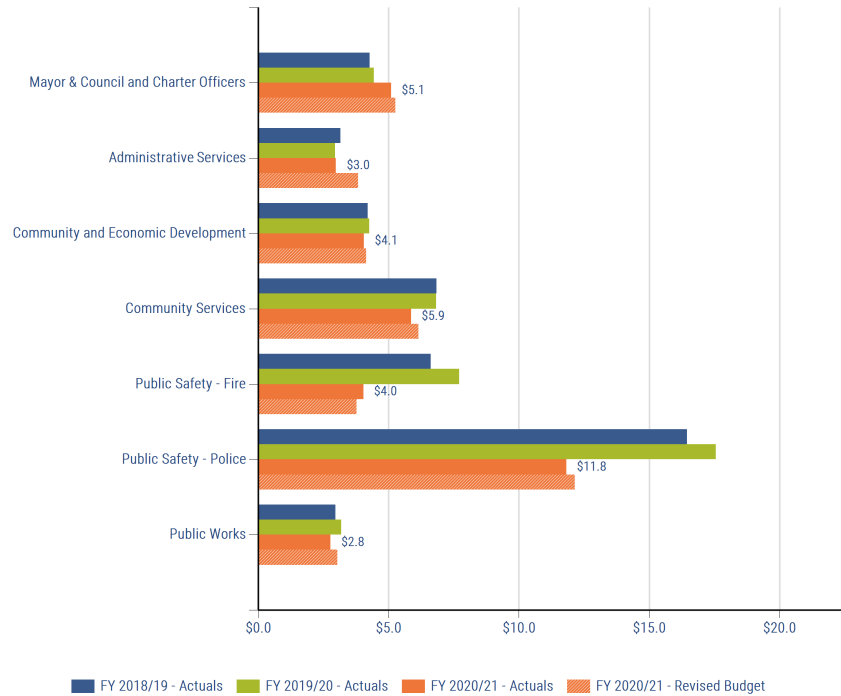


	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Other	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Service Fund	-	-	-	-	-	-
CIP	-	-	-	-	-	-
CIP 25% Construction Sales Tax	-	-	-	-	-	-
CIP Excess Interest Earnings	-	-	-	-	-	-
CIP Food Tax	-	-	-	-	-	-
CIP Stormwater Fee	0.3	0.6	-	-	-	-
Transfers Out Total	\$0.4	\$0.6	\$0.0	\$0.0	\$ -	-

\$ in millions / rounding differences may occur



Division Expenditures (Fiscal Year to Date: August 2020)



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Mayor & Council and Charter Officers	\$4.3	\$4.4	\$5.1	\$5.3	\$0.2	3%
Administrative Services	3.2	3.0	3.0	3.8	0.8	22%
Community and Economic Development	4.2	4.3	4.1	4.1	0.1	2%
Community Services	6.8	6.8	5.9	6.2	0.3	5%
Public Safety - Fire	6.6	7.7	4.0	3.8	(0.3)	(7%)
Public Safety - Police	16.4	17.6	11.8	12.1	0.3	3%
Public Works	3.0	3.2	2.8	3.0	0.3	9%
Total	\$44.5	\$46.9	\$36.6	\$38.3	\$1.7	4%

Actual to Revised Budget variance of \$1.7 million or 4%: Administrative Services is favorable due to the timing of software invoices. Community Services is favorable due to the timing of library subscriptions, lack of excursion expenses for the Youth Development Summer Camp programs, the timing of invoice payments, lower anticipated expenses for sod/sand supplies for the fields at Scottsdale Sport Complex, less need for plant materials at various locations throughout the city and lower expenses due to the Story Time Room at Civic Center library not being utilized currently as a result of the COVID-19 pandemic. The favorable variance would have been greater but is being partially offset by the need to pay additional part time wages as a result of more activity than anticipated for learn to swim and other community programs. Public Safety – Fire is unfavorable primarily due to the timing of a fire engine purchase. It is also related to unexpected overtime costs due to 25 firefighters out of work as a result of COVID-19, workers comp, off duty injury and FMLA. Additionally, while firefighters were being tested, they were required to stay home, and overtime needed to be used to keep trucks staffed. It was also due to covering apparatuses while the wildland fire team prepared for the fire season which is worse than usual due to the dry conditions we are currently facing. The unfavorable variance would have been greater but is being partially offset by less than budgeted costs in other compensations such as holiday pay and translator pay and the timing of invoices for fire records and Phoenix Dispatch contracts. Public Safety – Police is favorable due to rank promotions with replacement employees coming in at a lower rate than the person who was promoted, lower Jail Services contract costs as a result of fewer offenders being arrested and sent to Maricopa County Jail in an attempt to mitigate the spread of COVID-19 and the timing of invoices. Public Works is favorable due to the timing of custodial service contract invoices.