

Monthly Financial Report

**Fiscal Year to Date as
of August, 31 2021**

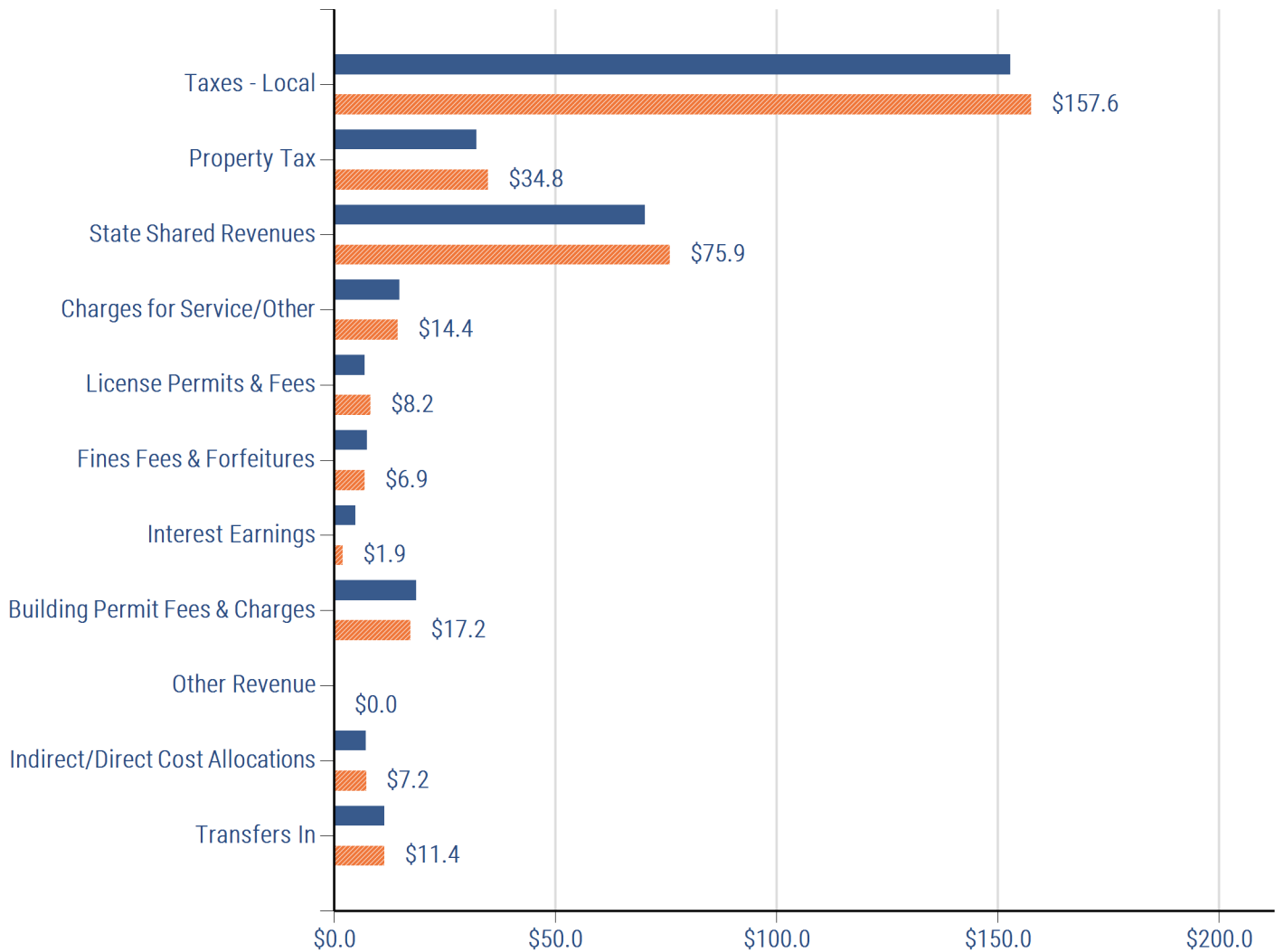
Report to the City Council
Prepared by the City Treasurer
October 19, 2021



Sources

General Fund

Twelve Months: Fiscal Year



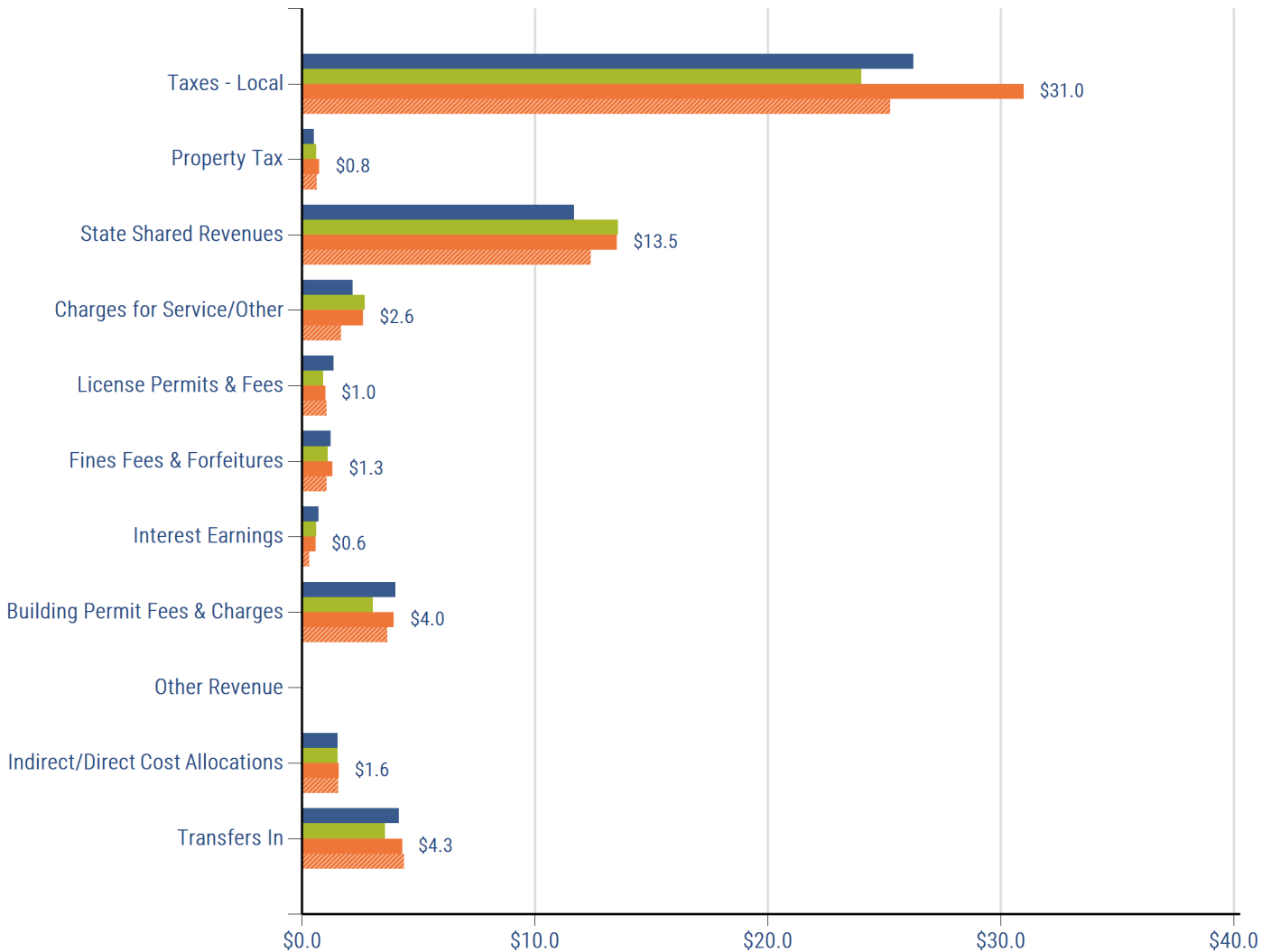
■ FY 2019/20 - Actuals
 ■ FY 2020/21 - Actuals
 ■ FY 2021/22 - Revised Budget

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Revised Budget
Taxes - Local	\$152.8	n/a	\$157.6
Property Tax	32.2	n/a	34.8
State Shared Revenues	70.2	n/a	75.9
Charges for Service/Other	14.7	n/a	14.4
License Permits & Fees	6.9	n/a	8.2
Fines Fees & Forfeitures	7.3	n/a	6.9
Interest Earnings	4.7	n/a	1.9
Building Permit Fees & Charges	18.5	n/a	17.2
Other Revenue	-	n/a	-
Indirect/Direct Cost Allocations	7.2	n/a	7.2
Transfers In	11.3	n/a	11.4
Total Sources	\$326.0	n/a	\$335.5

Note: FY 2020/21 twelve month audited actuals are not available at this time. Once finalized, they will be included within the report.



Sources (Fiscal Year to Date: August 2021)



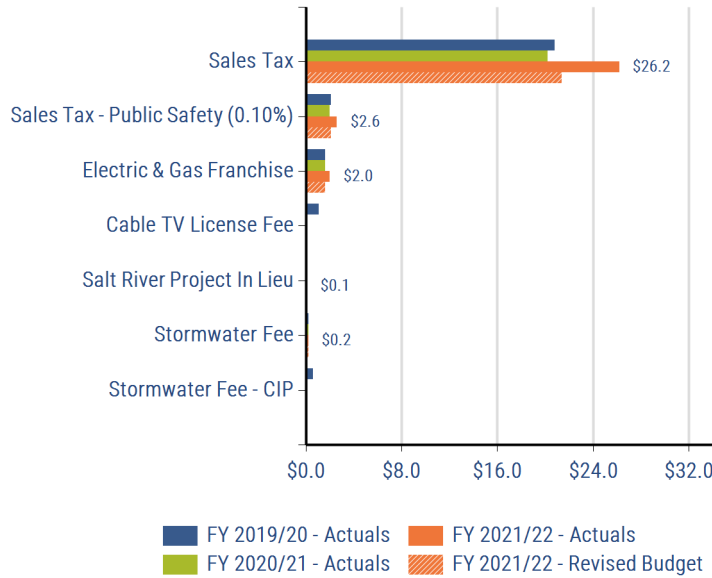
■ FY 2019/20 - Actuals
 ■ FY 2020/21 - Actuals
 ■ FY 2021/22 - Actuals
 ■ FY 2021/22 - Revised Budget

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Taxes - Local	\$26.3	\$24.0	\$31.0	\$25.3	\$5.7	23%
Property Tax	0.5	0.6	0.8	0.6	0.1	16%
State Shared Revenues	11.7	13.6	13.5	12.4	1.1	9%
Charges for Service/Other	2.2	2.7	2.6	1.7	1.0	56%
License Permits & Fees	1.4	0.9	1.0	1.1	(0.1)	(5%)
Fines Fees & Forfeitures	1.2	1.1	1.3	1.1	0.2	23%
Interest Earnings	0.7	0.6	0.6	0.3	0.3	80%
Building Permit Fees & Charges	4.0	3.1	4.0	3.7	0.3	8%
Other Revenue	-	-	-	-	-	-
Indirect/Direct Cost Allocations	1.5	1.5	1.6	1.6	-	-
Transfers In	4.2	3.6	4.3	4.4	(0.1)	(2%)
Total Sources	\$53.6	\$51.7	\$60.6	\$52.1	\$8.6	16%

\$ in millions / rounding differences may occur



Taxes - Local (Fiscal Year to Date: August 2021)

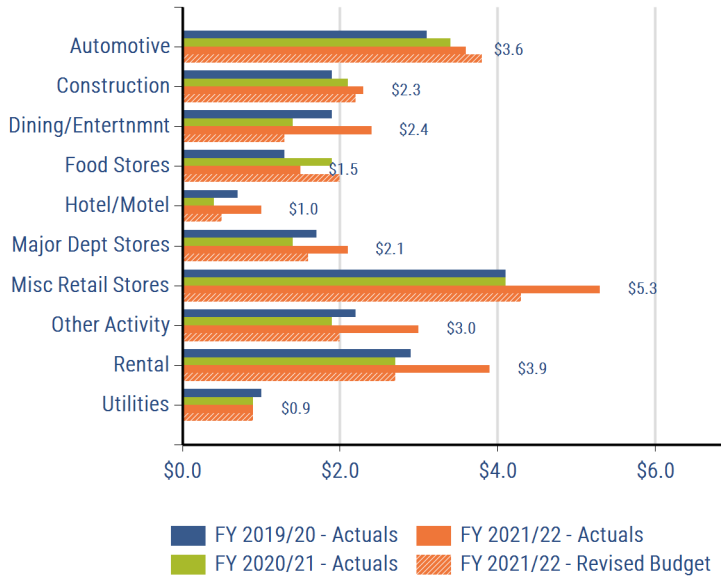


Actual to Revised Budget variance of \$5.7 million or 23%:
 The favorable variance is primarily due to Sales Tax. See detailed Sales Tax information on page 5. Electric & Gas Franchise is favorable due to the APS quarterly franchise payment reflecting a decrease in adjustments from the federal Tax Cuts and Jobs Act of 2017. This results from increased revenue, taxes and franchise fees related to reduced bill credits from the Tax Expense Adjustor Mechanism (TEAM). Salt River Project In Lieu is favorable due to the timing of the final Salt River Project In Lieu payment from FY 2020/21 which was received in FY 2021/22.

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Sales Tax	\$20.8	\$20.2	\$26.2	\$21.4	\$4.8	22%
Sales Tax - Public Safety (0.10%)	2.1	2.0	2.6	2.1	0.5	21%
Electric & Gas Franchise	1.6	1.6	2.0	1.6	0.4	27%
Cable TV License Fee	1.1	-	-	-	-	-
Salt River Project In Lieu	-	-	0.1	-	0.1	n/a
Stormwater Fee	0.2	0.2	0.2	0.2	-	-
Stormwater Fee - CIP	0.6	-	-	-	-	-
Taxes - Local Total	\$26.3	\$24.0	\$31.0	\$25.3	\$5.7	23%



Sales Tax (Fiscal Year to Date: August 2021)

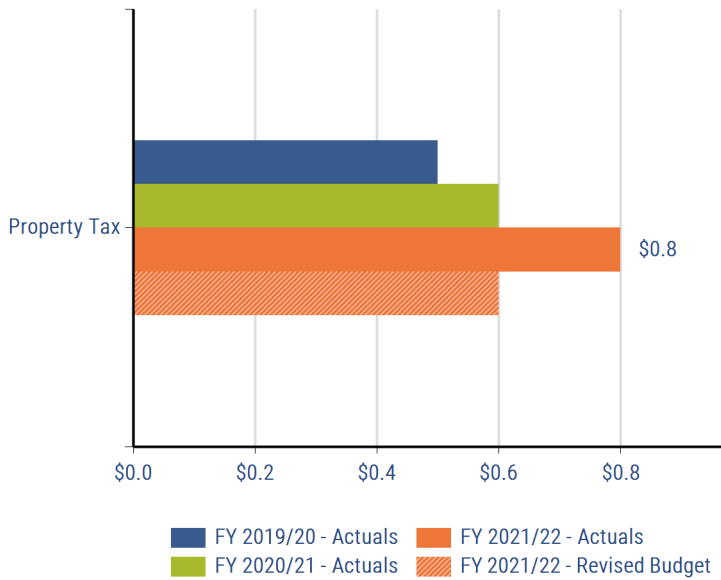


Actual to Revised Budget variance of \$4.8 million or 22%:
 The favorable variance is the result of the following: 1) Dining/Entertainment – restaurants doing better than anticipated; 2) Hotel/Motel – hotels doing better than anticipated, an increase in bookings with short term vacation rental properties and a new hotel opening; 3) Major Dept Stores – stores performing better than anticipated; 4) Misc Retail Stores – stores performing better than expected; 5) Other Activity – increase in taxable sales from computer software and hardware wholesalers and manufacturers; and 6) Rental – a one-time taxable speculative sale of apartment complex. The favorable variance would have been greater but is being partially offset by Food Stores – due to normal business fluctuations.

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Automotive	\$3.1	\$3.4	\$3.6	\$3.8	(\$0.2)	(5%)
Construction	1.9	2.1	2.3	2.2	0.1	7%
Dining/Entertainment	1.9	1.4	2.4	1.3	1.1	85%
Food Stores	1.3	1.9	1.5	2.0	(0.5)	(23%)
Hotel/Motel	0.7	0.4	1.0	0.5	0.5	87%
Major Dept Stores	1.7	1.4	2.1	1.6	0.5	32%
Misc Retail Stores	4.1	4.1	5.3	4.3	1.0	23%
Other Activity	2.2	1.9	3.0	2.0	1.0	47%
Rental	2.9	2.7	3.9	2.7	1.2	44%
Utilities	1.0	0.9	0.9	0.9	-	-
Sales Tax Total	\$20.8	\$20.2	\$26.2	\$21.4	\$4.8	22%



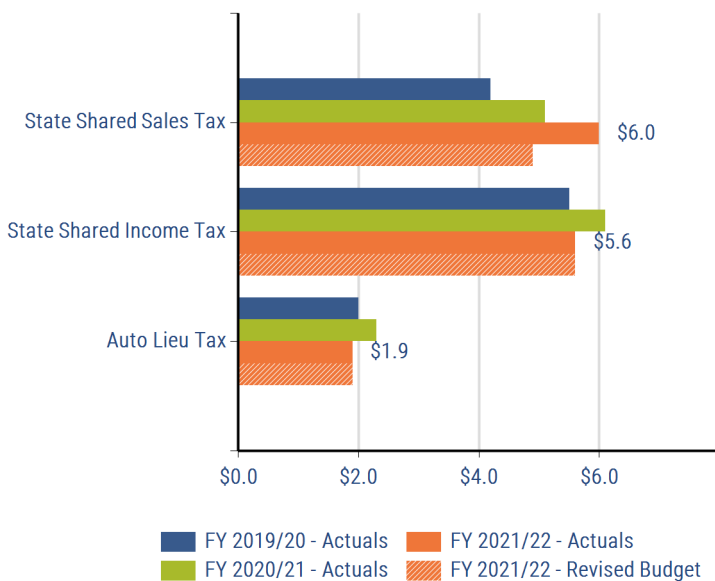
Property Tax (Fiscal Year to Date: August 2021)



Actual to Revised Budget variance of \$0.1 million or 16%: Favorable due to the budget timing. The budget is based on the way people paid on average over the last three years and may vary year over year.

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Property Tax	\$0.5	\$0.6	\$0.8	\$0.6	\$0.1	16%
Property Tax Total	\$0.5	\$0.6	\$0.8	\$0.6	\$0.1	16%

State Shared Revenues (Fiscal Year to Date: August 2021)

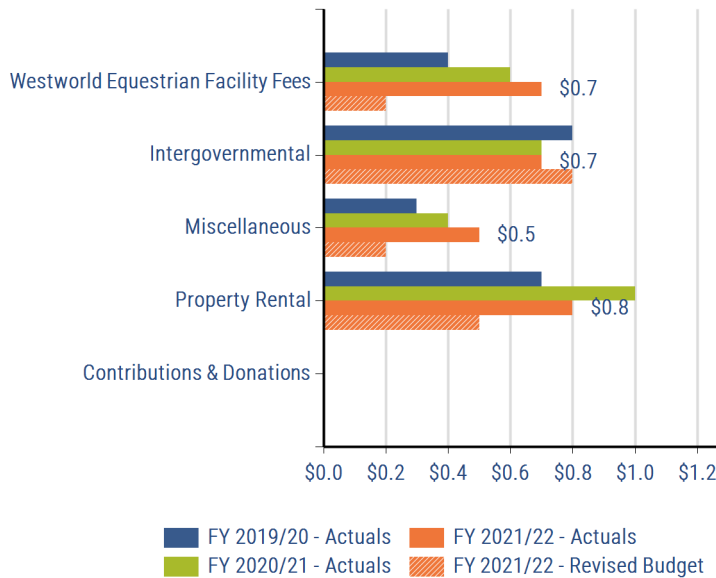


Actual to Revised Budget variance of \$1.1 million or 9%: State Shared Sales Tax is favorable due to better-than-expected state shared sales tax revenue brought in and shared with cities than originally projected. This is due to greater than expected consumer spending as a result of stimulus funding, more people venturing out of their houses due to the lifting of mask mandates and available vaccinations, and to satisfy a pent-up demand for goods and services. Is it also due to the continued effects of the 2019 Wayfair Bill on online sales and there being no real reduction in the rate of online shopping which increased substantially during the pandemic.

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
State Shared Sales Tax	\$4.2	\$5.1	\$6.0	\$4.9	\$1.1	23%
State Shared Income Tax	5.5	6.1	5.6	5.6	-	-
Auto Lieu Tax	2.0	2.3	1.9	1.9	-	-
State Shared Revenues Total	\$11.7	\$13.6	\$13.5	\$12.4	\$1.1	9%



Charges for Service/Other (Fiscal Year to Date: August 2021)

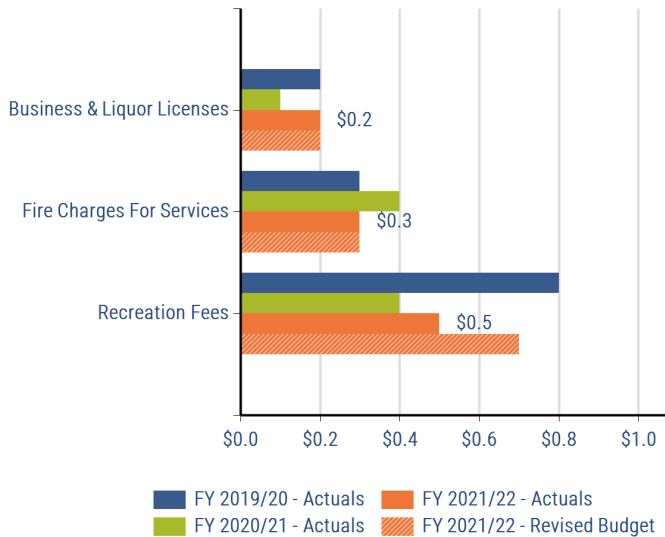


Actual to Revised Budget variance of \$1.0 million or 56%: Westworld Equestrian Facility Fees is favorable due to the timing of receipts of payments for rentals of WestWorld facilities in FY 2021/22 and payments for events held in FY 2020/21 being received in FY 2021/22. Miscellaneous is favorable due to an unexpected reimbursement received related to the vaccination site at WestWorld and for Ambulance Contract training provided to Maricopa County. Property Rental is favorable due to advance payments of Cell Phone Tower Leases, Outdoor Dining Leases, and Land and Building Rents including the Tournament Players Club (TPC) Sportsbook lease payment.

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Westworld Equestrian Facility Fees	\$0.4	\$0.6	\$0.7	\$0.2	\$0.5	nm
Intergovernmental	0.8	0.7	0.7	0.8	(0.1)	(10%)
Miscellaneous	0.3	0.4	0.5	0.2	0.3	nm
Property Rental	0.7	1.0	0.8	0.5	0.3	57%
Contributions & Donations	-	-	-	-	-	-
Charges for Service/Other Total	\$2.2	\$2.7	\$2.6	\$1.7	\$1.0	56%



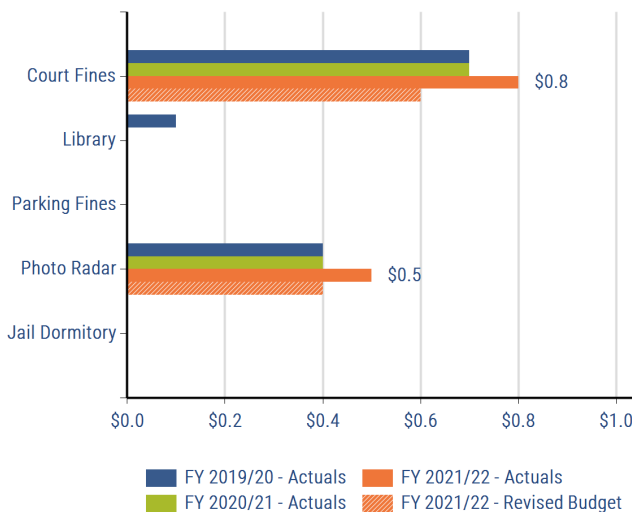
License Permits & Fees (Fiscal Year to Date: August 2021)



Actual to Revised Budget variance of (\$0.1) million or (5%): Fire Charges For Services is favorable due to revenue from the COVID PODs at WestWorld from FY 2020/21 that was not received until FY 2021/22 and Ambulance Contract (ALS) reimbursement which is based on the continued increase in call volume. Recreation Fees is unfavorable due to lower than anticipated facility and recreation fee revenue from Leisure Education and Club SAR. It is also due to reduced summer session recreation fees due to fewer program offerings as a result of district school renovations and restricted uses, the challenge in hiring staff and overall lower registration levels.

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Business & Liquor Licenses	\$0.2	\$0.1	\$0.2	\$0.2	\$ -	-
Fire Charges For Services	0.3	0.4	0.3	0.3	0.1	34%
Recreation Fees	0.8	0.4	0.5	0.7	(0.1)	(21%)
License Permits & Fees Total	\$1.4	\$0.9	\$1.0	\$1.1	(\$0.1)	(5%)

Fines Fees & Forfeitures (Fiscal Year to Date: August 2021)

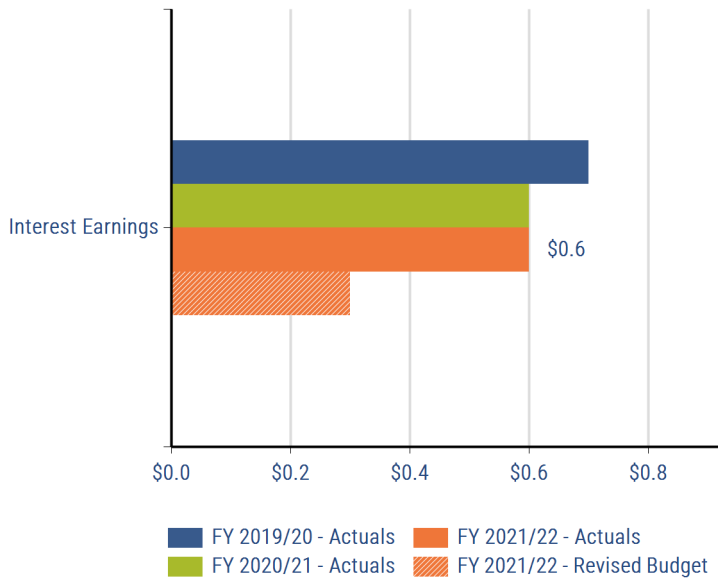


Actual to Revised Budget variance of \$0.2 million or 23%: Court Fines and Photo Radar are favorable due to an increase in overall civil and criminal filings and higher than anticipated nuisance code violation payments being received.

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Court Fines	\$0.7	\$0.7	\$0.8	\$0.6	\$0.2	24%
Library	0.1	-	-	-	-	-
Parking Fines	-	-	-	-	-	-
Photo Radar	0.4	0.4	0.5	0.4	0.1	22%
Jail Dormitory	-	-	-	-	-	-
Fines Fees & Forfeitures Total	\$1.2	\$1.1	\$1.3	\$1.1	\$0.2	23%



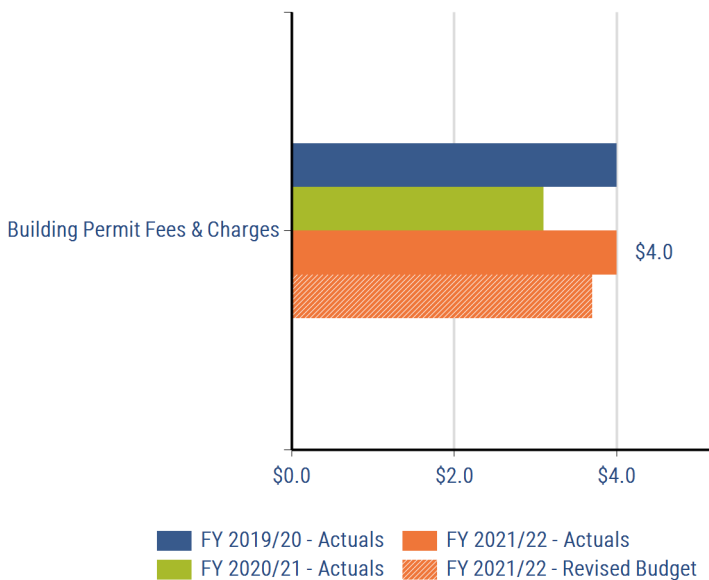
Interest Earnings (Fiscal Year to Date: August 2021)



Actual to Revised Budget variance of \$0.3 million or 80%: Favorable due to a higher rate of return on investments and a greater amount of funds invested by the city's outside advisor than expected.

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Interest Earnings	\$0.7	\$0.6	\$0.6	\$0.3	\$0.3	80%
Interest Earnings Total	\$0.7	\$0.6	\$0.6	\$0.3	\$0.3	80%

Building Permit Fees & Charges (Fiscal Year to Date: August 2021)



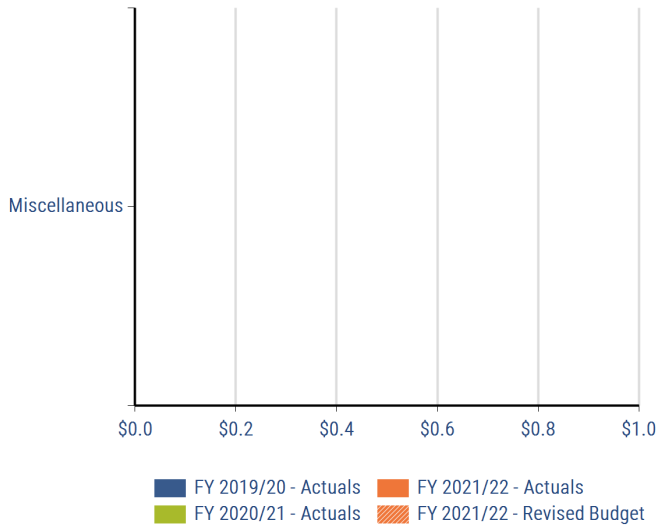
Actual to Revised Budget variance of \$0.3 million or 8%: Favorable mostly due to higher than anticipated Plan Review Fees resulting from higher than anticipated development fee activity. The variance is partially offset by lower-than-expected Encroachment Permit revenue.

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Building Permit Fees & Charges	\$4.0	\$3.1	\$4.0	\$3.7	\$0.3	8%
Building Permit Fees & Charges Total	\$4.0	\$3.1	\$4.0	\$3.7	\$0.3	8%



Other Revenue (Fiscal Year to Date: August 2021)

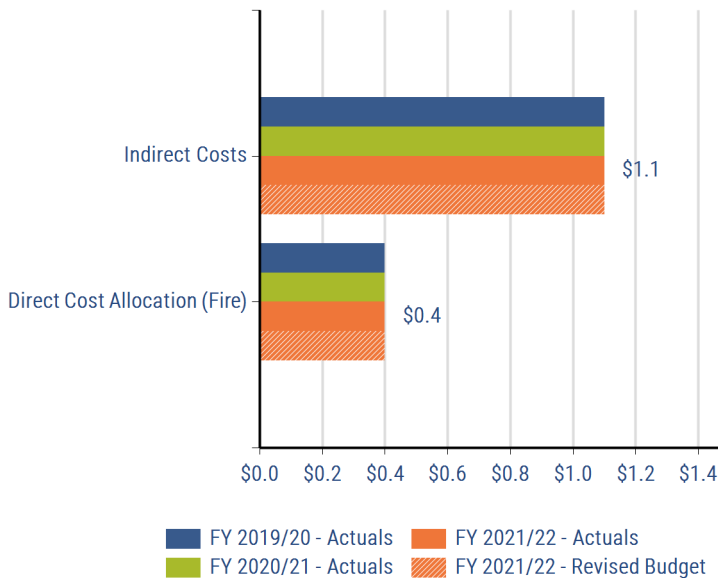
Actual to Revised Budget variance of \$0.0 million or 0%:
No explanation necessary.



	<u>FY 2019/20 Actuals</u>	<u>FY 2020/21 Actuals</u>	<u>FY 2021/22 Actuals</u>	<u>FY 2021/22 Revised Budget</u>	<u>Actual vs. Budget Favorable / (Unfavorable) Amount</u>	<u>Percent</u>
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Revenue Total	\$0.0	\$0.0	\$0.0	\$0.0	\$ -	-

Indirect/Direct Cost Allocations (Fiscal Year to Date: August 2021)

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

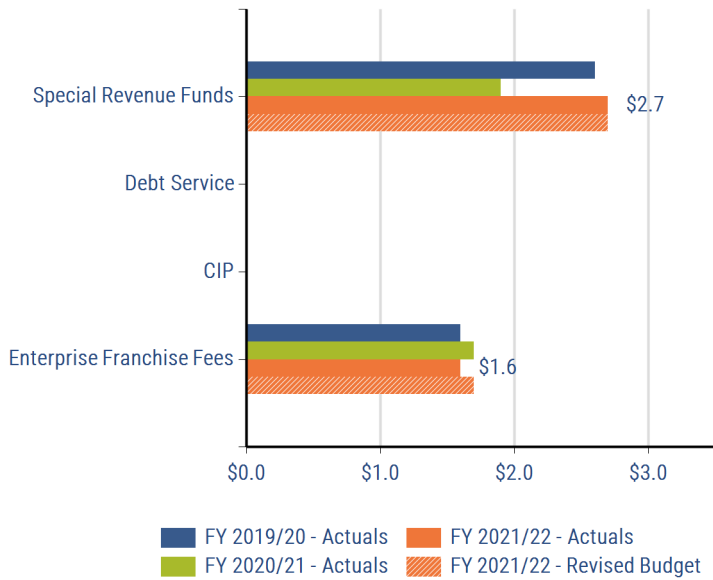


	<u>FY 2019/20 Actuals</u>	<u>FY 2020/21 Actuals</u>	<u>FY 2021/22 Actuals</u>	<u>FY 2021/22 Revised Budget</u>	<u>Actual vs. Budget Favorable / (Unfavorable) Amount</u>	<u>Percent</u>
Indirect Costs	\$1.1	\$1.1	\$1.1	\$1.1	\$ -	-
Direct Cost Allocation (Fire)	0.4	0.4	0.4	0.4	-	-
Indirect/Direct Cost Allocations Total	\$1.5	\$1.5	\$1.6	\$1.6	\$ -	-



Transfers In (Fiscal Year to Date: August 2021)

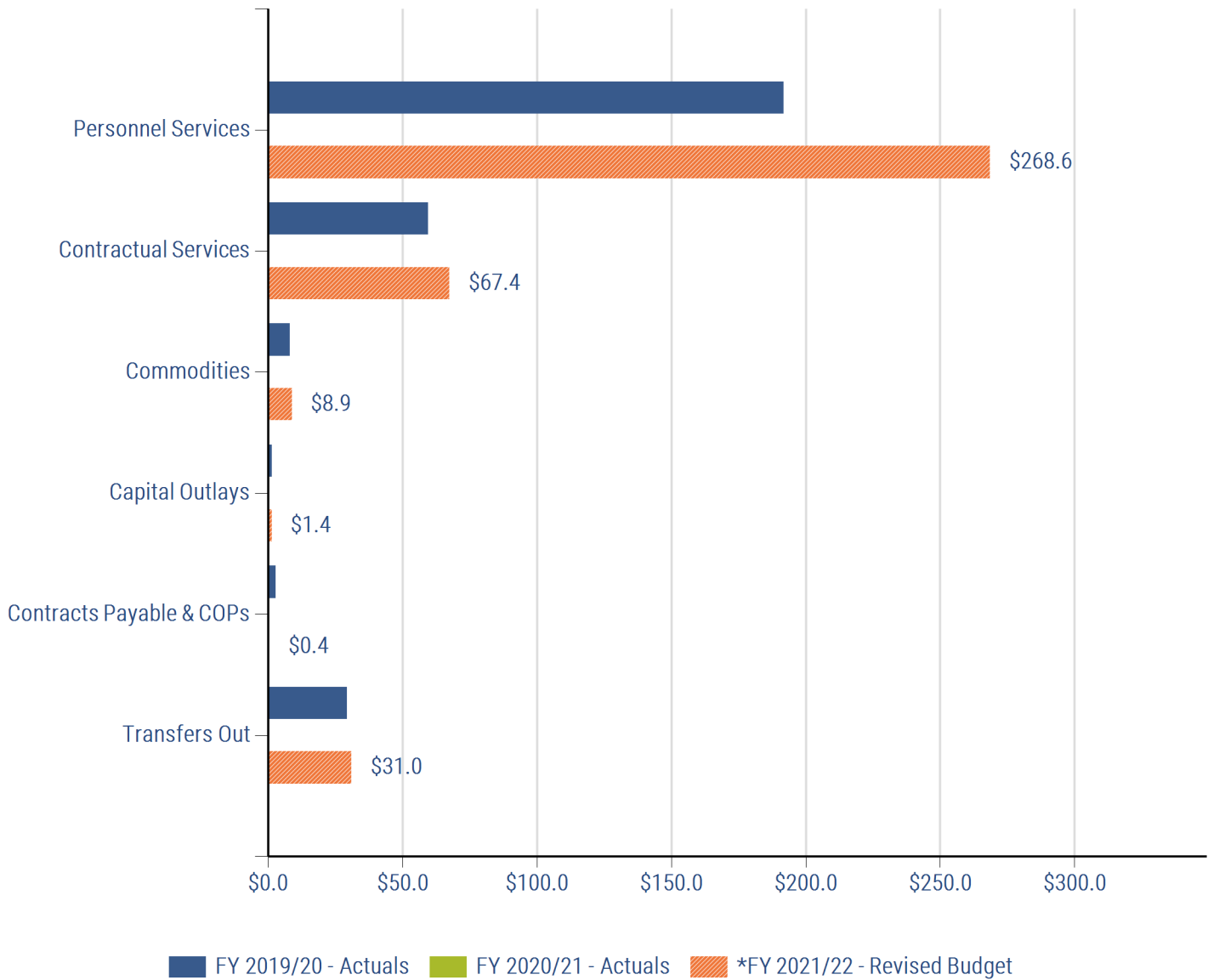
Actual to Revised Budget variance of (\$0.1) million or (2%):
No explanation necessary.



	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Special Revenue Funds	\$2.6	\$1.9	\$2.7	\$2.7	\$ -	-
Debt Service	-	-	-	-	-	-
CIP	-	-	-	-	-	-
Enterprise Franchise Fees	1.6	1.7	1.6	1.7	(0.1)	(5%)
Transfers In Total	\$4.2	\$3.6	\$4.3	\$4.4	(\$0.1)	(2%)



Twelve Months: Fiscal Year



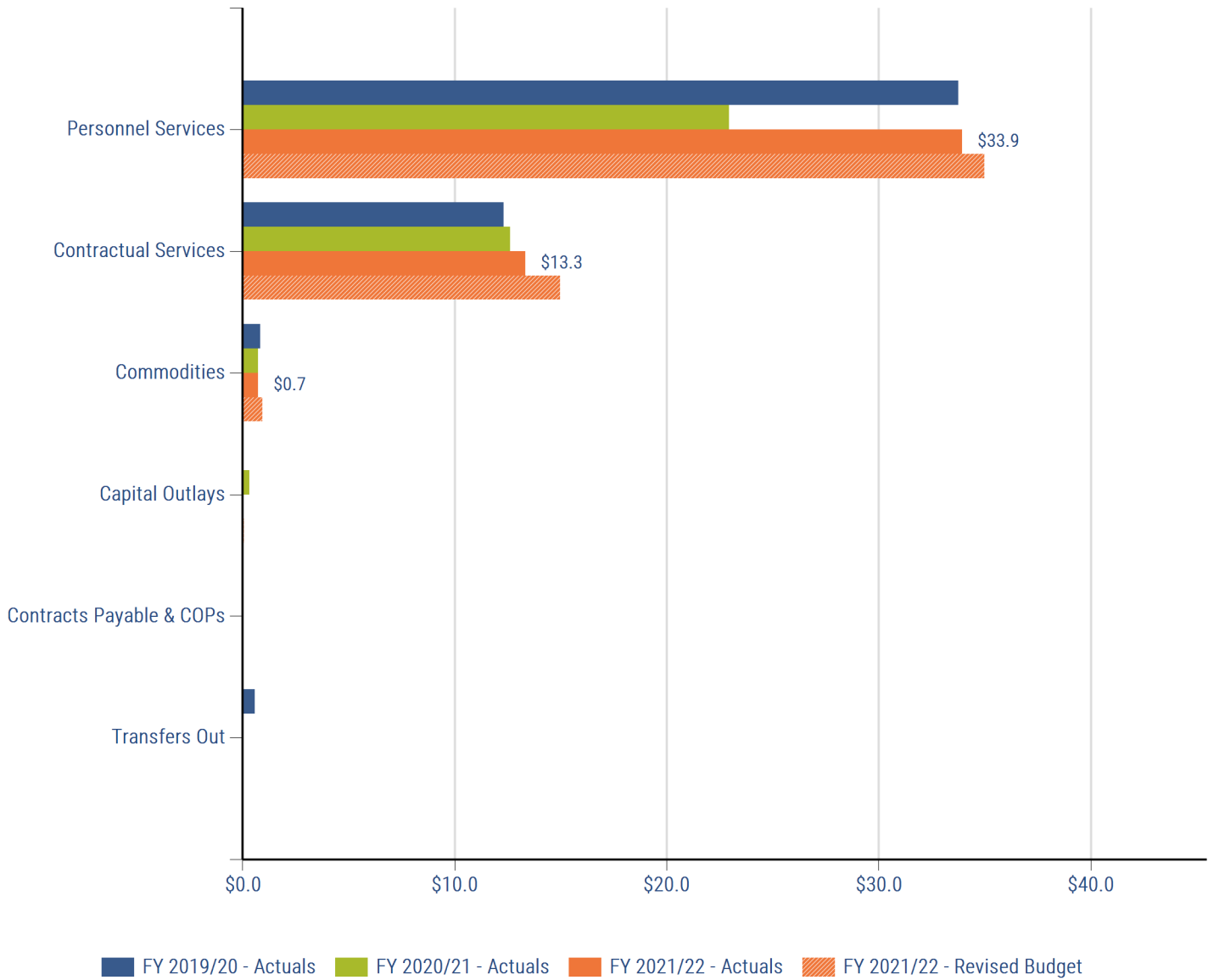
	FY 2019/20 <u>Actuals</u>	FY 2020/21 <u>Actuals</u>	FY 2021/22 <u>Revised Budget</u>
Personnel Services	\$191.8	n/a	\$268.6
Contractual Services	59.6	n/a	67.4
Commodities	8.1	n/a	8.9
Capital Outlays	1.5	n/a	1.4
Contracts Payable & COPs	2.9	n/a	0.4
Transfers Out	29.4	n/a	31.0
Total Uses	\$293.2	n/a	\$377.6

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

Note: FY 2020/21 twelve month audited actuals are not available at this time. Once finalized, they will be included within the report.



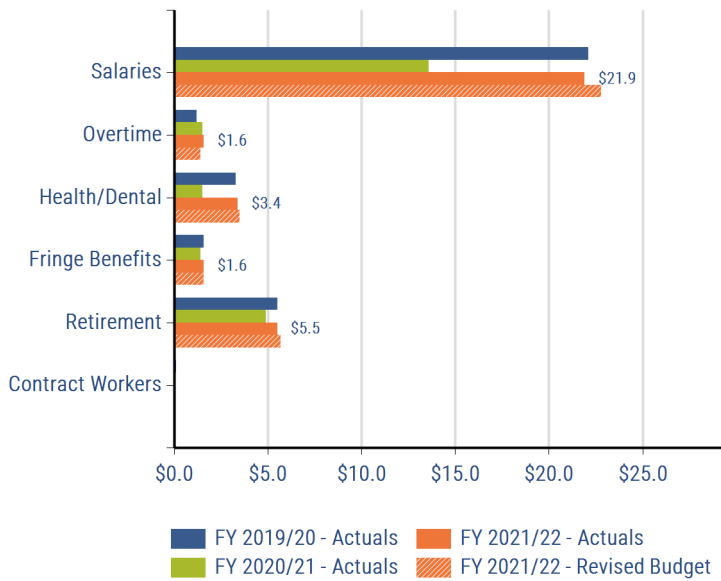
Uses (Fiscal Year to Date: August 2021)



	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Personnel Services	\$33.8	\$22.9	\$33.9	\$35.0	\$1.0	3%
Contractual Services	12.3	12.6	13.3	15.0	1.6	11%
Commodities	0.8	0.7	0.7	0.9	0.2	21%
Capital Outlays	-	0.3	-	0.1	0.1	74%
Contracts Payable & COPs	-	-	-	-	-	-
Transfers Out	0.6	-	-	-	-	-
Total Uses	\$47.5	\$36.6	\$48.1	\$51.0	\$2.9	6%



Personnel Services (Fiscal Year to Date: August 2021)



Actual to Revised Budget variance of \$1.0 million or 3%: Salaries is favorable due to rank promotions with replacement employees coming in at a lower rate than the person who was promoted and fewer part-time expenses due to challenges in recruiting based on the competitive job market. Overtime is unfavorable due to 35 firefighters out of work due to workers comp, off duty injury, FMLA and a resignation. There are also 15 recruits in the academy who are unable to fill normal shifts and thus for which other staff must cover.

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Salaries	\$22.1	\$13.6	\$21.9	\$22.8	\$0.9	4%
Overtime	1.2	1.5	1.6	1.4	(0.1)	(10%)
Health/Dental	3.3	1.5	3.4	3.5	0.1	3%
Fringe Benefits	1.6	1.4	1.6	1.6	-	-
Retirement	5.5	4.9	5.5	5.7	0.2	3%
Contract Workers	0.1	-	-	-	-	-
Personnel Services Total	\$33.8	\$22.9	\$33.9	\$35.0	\$1.0	3%

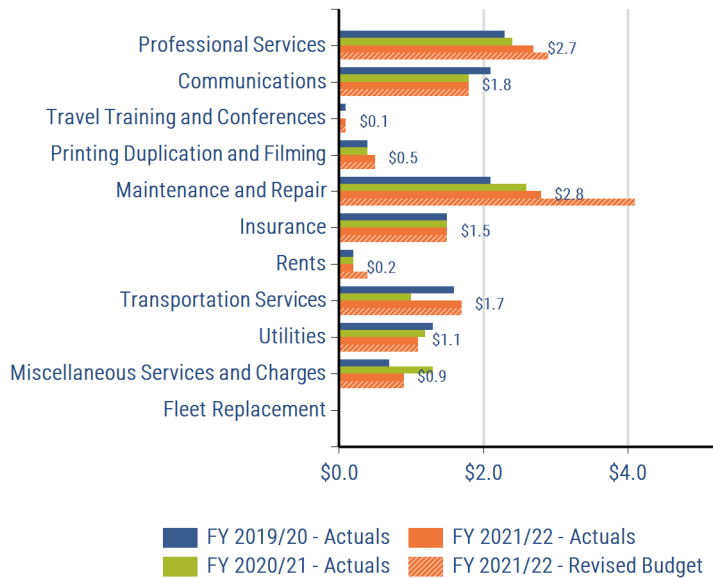
Personnel Services Macro Adjustments

	FY 2021/22 Adopted Budget	FY 2021/22 Year-To-Date Saved/(Used)	Remaining
Citywide Pay Program	\$3.7	(\$2.9)	\$0.7
Vacancy Savings	(6.4)	1.4	(5.0)
Medical Leave Payouts	1.3	(0.2)	1.1
Vacation Leave Payouts	0.9	(0.1)	0.7
Compensation Other	7.0	(4.4)	2.6
Personnel Services Macro Adjustments Total	\$6.5	(\$6.3)	\$0.2

Total Saved/(Used) YTD of (\$6.3) million: Expenses in Citywide Pay Program and Compensation Other were used to support employees whose salaries may have fallen below market comparisons and to provide merit based pay increases to employees meeting or exceeding performance expectations. In addition, the city has achieved \$1.4 million in vacancy savings year-to-date. This is partially offset by (\$0.3) million in vacation and medical leave payouts.



Contractual Services (Fiscal Year to Date: August 2021)



Actual to Revised Budget variance of \$1.6 million or 11%: Maintenance and Repair is favorable due to invoice timing for maintenance of the new document management system and other software invoices arriving later than anticipated. It is also due to savings seen in the Microsoft contract. Rents is favorable due to the timing of machinery and equipment rental costs associated with the Bell Road Sports Complex project.

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Professional Services	\$2.3	\$2.4	\$2.7	\$2.9	\$0.2	7%
Communications	2.1	1.8	1.8	1.8	-	-
Travel Training and Conferences	0.1	-	0.1	0.1	-	-
Printing Duplication and Filming	0.4	0.4	0.5	0.5	-	-
Maintenance and Repair	2.1	2.6	2.8	4.1	1.2	30%
Insurance	1.5	1.5	1.5	1.5	-	-
Rents	0.2	0.2	0.2	0.4	0.2	42%
Transportation Services	1.6	1.0	1.7	1.7	-	-
Utilities	1.3	1.2	1.1	1.1	-	-
Miscellaneous Services and Charges	0.7	1.3	0.9	0.9	-	-
Fleet Replacement	-	-	-	-	-	-
Contractual Services Total	\$12.3	\$12.6	\$13.3	\$15.0	\$1.6	11%

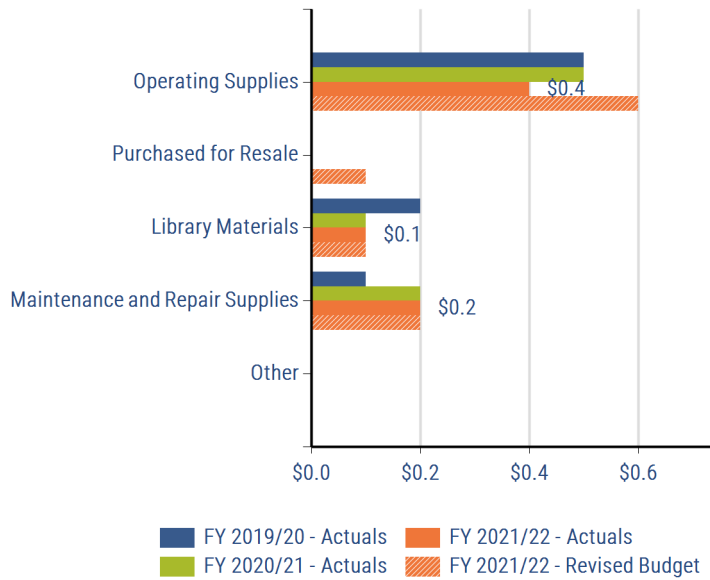
Contractual Services Macro Adjustments

	FY 2021/22 Adopted Budget	FY 2021/22 Year-To-Date	
		Used	Remaining
Fuel and Maint and Repair	4.9	(0.8)	4.1
Utilities	8.6	(1.1)	7.4
Contractual Services Macro Adjustments Total	\$13.5	(\$1.9)	\$11.5

Total Saved/(Used) YTD of (\$1.9) 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. Fuel and Maint and Repair is trending close to budget. Utilities is trending favorably due to lower than expected water expenses due to a heavy monsoon season.



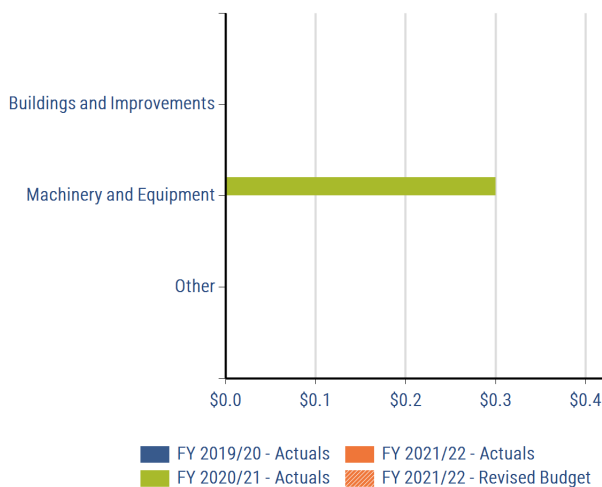
Commodities (Fiscal Year to Date: August 2021)



Actual to Revised Budget variance of \$0.2 million or 21%: Operating Supplies is favorable due to the timing of agriculture and horticultural supply purchases in Community Services.

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Operating Supplies	\$0.5	\$0.5	\$0.4	\$0.6	\$0.1	25%
Purchased for Resale	-	-	-	0.1	-	-
Library Materials	0.2	0.1	0.1	0.1	-	-
Maintenance and Repair Supplies	0.1	0.2	0.2	0.2	-	-
Other	-	-	-	-	-	-
Commodities Total	\$0.8	\$0.7	\$0.7	\$0.9	\$0.2	21%

Capital Outlays (Fiscal Year to Date: August 2021)



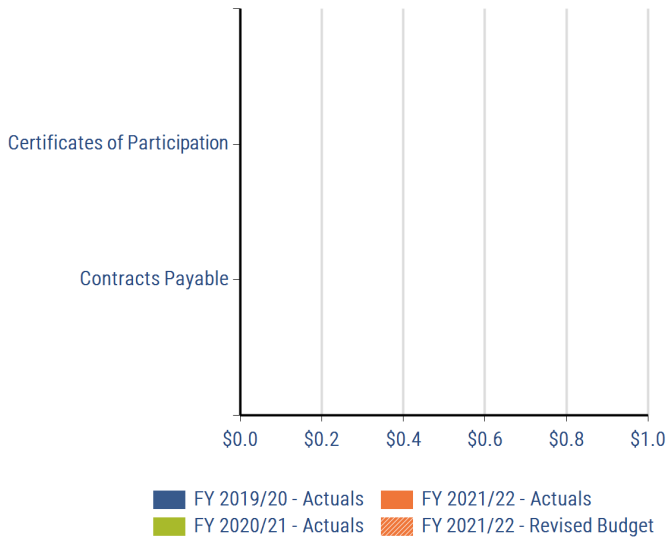
Actual to Revised Budget variance of \$0.1 million or 74%: No explanation necessary.

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Buildings and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-
Machinery and Equipment	-	0.3	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlays Total	\$0.0	\$0.3	\$0.0	\$0.1	\$0.1	74%



Contracts Payable & COPs (Fiscal Year to Date: August 2021)

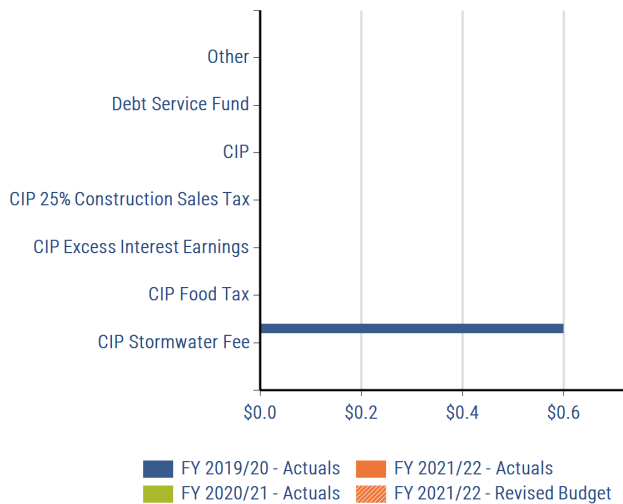
Actual to Revised Budget variance of \$0.0 million or 0%:
No explanation necessary.



	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 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 2021)

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

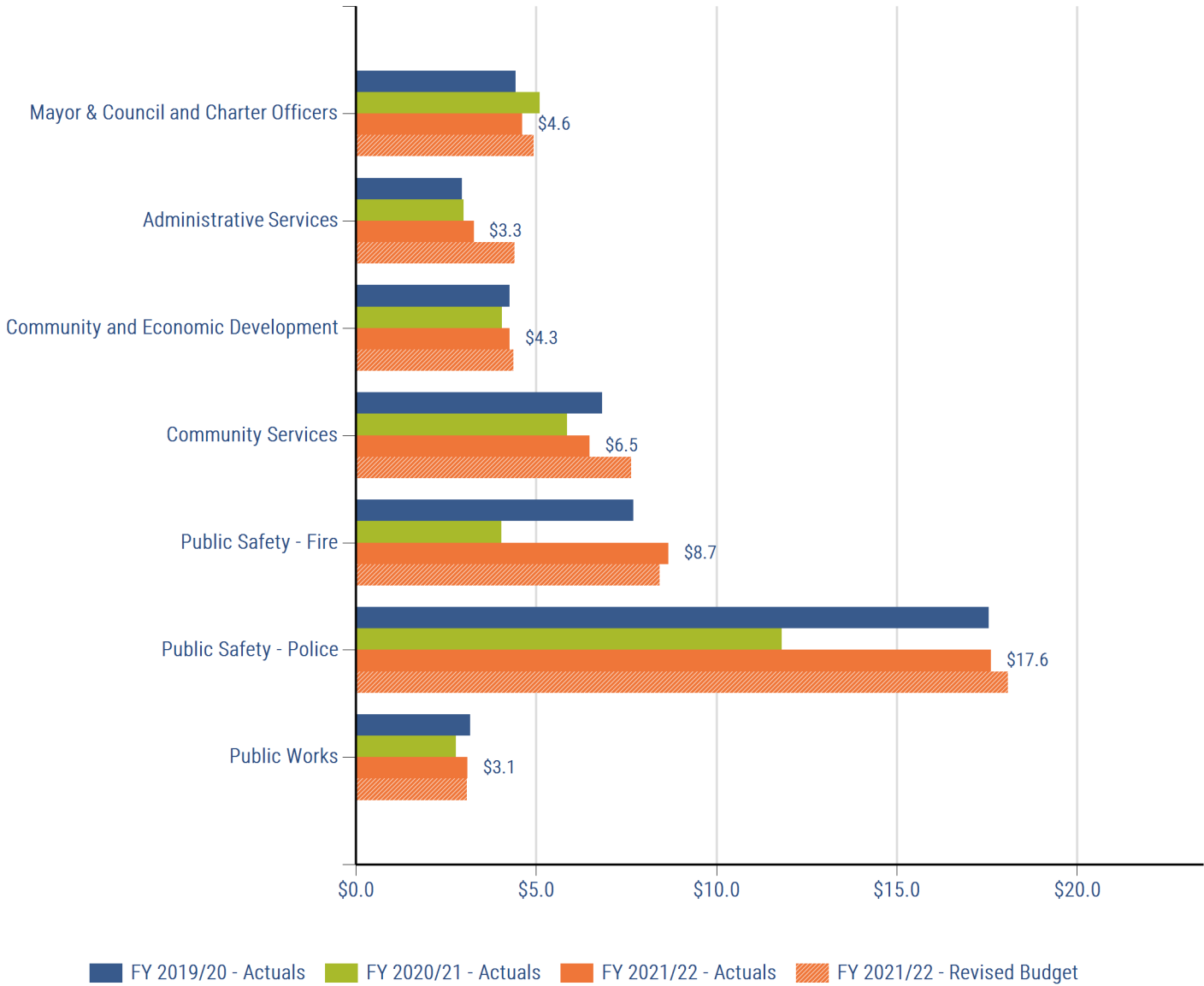


	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Other	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Service Fund	-	-	-	-	-	-
CIP	-	-	-	-	-	-
CIP 25% Construction Sales Tax	-	-	-	-	-	-
CIP Excess Interest Earnings	-	-	-	-	-	-
CIP Food Tax	-	-	-	-	-	-
CIP Stormwater Fee	0.6	-	-	-	-	-
Transfers Out Total	\$0.6	\$0.0	\$0.0	\$0.0	\$ -	-

\$ in millions / rounding differences may occur



Division Expenditures (Fiscal Year to Date: August 2021)



	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2021/22 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Mayor & Council and Charter Officers	\$4.4	\$5.1	\$4.6	\$4.9	\$0.3	6%
Administrative Services	3.0	3.0	3.3	4.4	1.1	26%
Community and Economic Development	4.3	4.1	4.3	4.4	0.1	2%
Community Services	6.8	5.9	6.5	7.6	1.2	15%
Public Safety - Fire	7.7	4.0	8.7	8.4	(0.2)	(3%)
Public Safety - Police	17.6	11.8	17.6	18.1	0.5	3%
Public Works	3.2	2.8	3.1	3.1	-	-
Total	\$46.9	\$36.6	\$48.0	\$50.9	\$2.9	6%



Actual to Revised Budget variance of \$2.9 million or 6%:

Administrative Services is favorable due to the timing of maintenance for a new document management system not yet paid and other invoices arriving later than anticipated, and savings seen in the Microsoft contract. The favorable variance would have been greater but is being partially offset by the payment for the new Learning Management Software being paid in July instead of later in the year when it was budgeted.

Community Services is favorable due to: 1) timing of machinery and equipment rental costs associated Bell Road Sports Complex project progress; 2) the timing of the invoice payment for Arizona State Land lease and software maintenance invoices; 3) savings in maintenance and mowing operations; 4) the timing of agriculture and horticultural supply projects; 5) promotions and retirements with replacement employees coming in at a lower rate than the person who was promoted and; 6) lower part-time expenses due to a competitive job market.

Public Safety – Fire is unfavorable primarily due to: 1) unbudgeted payments to Glendale and Phoenix for the Firefighter Academy; 2) the timing of fire training software invoices; 3) incorrect invoicing for the dispatch payment with the City of Phoenix which will be corrected going forward; 4) the timing of the reconfiguration of a new pumper truck which is now scheduled to occur in September; 5) 35 firefighters out of work due to workers comp, off duty injury, FMLA and a resignation and; 6) 15 recruits in the academy who are unable to fill normal shifts and thus for which other staff must cover. The unfavorable variance would have been greater, but is being offset by savings for medical services, due to the timing of when invoices were received.